



STELLA MARIS COLLEGE
(AUTONOMOUS), CHENNAI - INDIA

B.Com. DEGREE
ACCOUNTING AND FINANCE
(CHOICE BASED CREDIT SYSTEM)

OUTCOME BASED EDUCATION (OBE)
LEARNING OUTCOME BASED
CURRICULUM FRAMEWORK (LOCF)

SYLLABUS
(Effective from the academic year 2023 - 2024)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

VISION STATEMENT

The vision of the College is to build a vibrant and inclusive learning community in a culture of excellence sustained by a sound value system that promotes responsible citizenship and effects social change.

MISSION STATEMENT

The mission of the College is to empower young women to face the challenges of life with courage and commitment, to be builders of a humane and just society, and to promote a learning community in which all, especially those from less privileged backgrounds, feel part of the collaborative high quality educational process which is value based and leads to holistic growth.

EDUCATIONAL OBJECTIVES OF THE INSTITUTION

- To offer a globally relevant curriculum and promote academic excellence, equipping graduates with a comprehensive understanding of their domain of study, leading to research and innovation
- To promote professional skill development and entrepreneurship, empowering graduates to achieve professional excellence, employability, entrepreneurship and leadership qualities
- To provide a vibrant and inclusive teaching-learning environment where graduates are imbued with a strong desire for academic growth and become lifelong learners
- To contribute towards nation building by fostering in graduates a respect for values, ethics and diversity
- To be environmentally conscious and sustainable, inspiring graduates to fulfil their social and civic responsibilities

UNDERGRADUATE PROGRAMME OUTCOMES (POS)

On successful completion of the Programme, graduates will

PO 1	demonstrate a comprehensive knowledge of the fundamental principles, theories and historical developments that form the foundation of their discipline.
PO 2	apply relevant critical/creative thinking and scientific reasoning skills to their domain knowledge.
PO 3	exhibit an ability to connect their domain knowledge with other disciplines.
PO 4	display the ability to comprehend and use English and one other language effectively for oral and written expression.
PO 5	demonstrate career readiness, entrepreneurial initiative, potential for higher education, and manifest an interest in self-directed learning.
PO 6	acquire relevant digital/technological skills, and the ability to work individually and collaboratively towards innovation and leadership.
PO 7	demonstrate social and ethical responsibility, and develop a concern for environmental issues and sustainability.
PO 8	display self-awareness, attitudes of inclusivity, and effectively engage in a multicultural society with respect for democracy, peace and diversity.

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 600 086

DEPARTMENT OF COMMERCE – SHIFT II

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)

PROGRAMME DESCRIPTION

B.Com. Accounting & Finance is a three-year degree programme designed to develop skills and competencies of the students in the field of Accountancy and Finance. This programme provides in-house training in Financial Analytics which will enable the students to pursue different career paths. The curriculum is rigorous and progressive and prepares its graduates for professional roles in the areas of finance and accounting. The programme enhances practical knowledge and employability through real-time simulation-based projects and internships. It focuses on building competencies in accounting and finance and provides the students with a wide range of managerial skills.

VISION OF THE DEPARTMENT

In consistent with the vision of the College, we are in pursuit of excellence in Commerce, by providing a vibrant and innovative Centre of Learning for the students to realize their potential and facilitate them to become business leaders and entrepreneurs with essential virtues of ‘Truth and Charity’ thereby upholding the motto of the College.

MISSION OF THE DEPARTMENT

Our mission is to excel as a transformational leader in Commerce, by equipping the students with sound theoretical knowledge and application skills to surge ahead in their career, adequately moulding them to meet the challenges of the emerging "Knowledge Society" besides inculcating humane values in them for the well-being of the society

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

PROGRAMME SPECIFIC OUTCOMES (PSOs)

On successful completion of the B.Com. in Accounting and Finance Programme, graduates will be able to

PSO 1	exhibit critical thinking, analytical reasoning and problem solving skills
PSO 2	identify basic ethical issues relating to various aspects of business
PSO 3	apply appropriate analytical methods to find solutions to business problems
PSO 4	show responsibility and understanding of local and global financial issues
PSO 5	apply appropriate accounting and management techniques in evaluating and improving sustainability in business environment

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086														
DISTRIBUTION OF CREDITS AND HOURS														
B.Com. Accounting and Finance 2023 - 2024 Shift II														
COURSES	I		II		III		IV		V		VI		Total Credits	Total Hours
	C	H	C	H	C	H	C	H	C	H	C	H		
Part - I														
Language	3	4	3	4									6	8
Part - II														
English	3	4	3	4									6	8
											Total		12	16
Part - III														
Major Core	4	5	3	4	4	5	4	5	4	5	4	5	23	29
	3	4	3	4	4	5	3	4	4	5	4	5	21	27
					3	4	3	4	4	5	4	5	14	18
					3	4	3	4	4	5	4	5	14	18
Allied Core	5	5	5	5	5	5	5	5					20	20
Major Elective							5	5			5	5	10	10
Int. Dis. Core									5	6			5	6
											Total		107	128
Part - IV														
GE / Tamil			2	2	2	2			2	2	2	2	8	8
Value Education	2	2			2	2							4	4
Soft Skills (dept.)	3	3	3	3									6	6
Soft Skills (EL)			3	3									3	3
Soft Skills (VE)											3	3	3	3
Environmental Studies	2	2											2	2
											Total		26	26
Part - V														
STP	1		1										2	0
SAP / SL									2	2			2	2
Remedial / Library				1									0	1
Mentoring		1				3		3					0	7
											Total		4	10
Total	26	30	26	30	23	30	23	30	25	30	26	30	149	180

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086**B.Com. DEGREE: ACCOUNTING AND FINANCE****COURSES OF STUDY****(Effective from the Academic Year 2023-2024)****CHOICE BASED CREDIT SYSTEM**

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
SEMESTER-I									
23AF/MC/FR14	Financial Reporting and Analysis	4	4	1	0	3	50	50	100
23AF/MC/MP13	Management Principles and Applications	3	3	1	0	3	50	50	100
23AF/AC/SB15	Statistics for Business Decisions	5	5	0	0	3	50	50	100
23AF/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
23AF/SS/PS13	Life Skills: Personal and Social	3	3	0	0	-	50	-	100
CD / ET / SC	Value Education								
SEMESTER-II									
23AF/MC/CC23	Cost Concepts and Methods	3	3	1	0	3	50	50	100
23AF/MC/PM23	Principles of Marketing	3	3	1	0	3	50	50	100
23AF/AC/MF25	Money, Financial Markets and International Trade	5	5	0	0	3	50	50	100
23AF/SS/HC13	Life Skills: Health, Energy and Computer Basics	3	3	0	0	-	50	-	100
23EL/SS/PD13	Life Skills: Personality Development	3	3	0	0	-	50	-	100
	General Elective I / Basic Tamil I /								
SEMESTER-III									
23AF/MC/FM34	Financial Management	4	4	1	0	3	50	50	100
23AF/MC/TD34	Tools for Managerial Decision Making	4	4	1	0	3	50	50	100
23AF/MC/BL33	Business Law	3	3	1	0	3	50	50	100
23AF/MC/BE33	Business Ethics and Corporate Governance	3	3	1	0	3	50	50	100
Allied Core offered to students of Commerce-Shift II(A&F) by Dept. of Mathematics- Shift II									
23MT/AC/MT35	Mathematics for Commerce	5	5	0	0	3	50	50	100
CD / ET / SC	Value Education								
	General Elective II / Basic Tamil II								
SEMESTER-IV									
23AF/MC/CR44	Corporate Accounting and Restructuring	4	4	1	0	3	50	50	100
23AF/MC/BI43	Banking and Insurance	3	3	1	0	3	50	50	100
23AF/MC/CL43	Corporate Law	3	3	1	0	3	50	50	100
23AF/MC/FT43	Financial Technology	3	3	1	0	3	50	50	100
23AF/AC/FI45	Introduction to Financial Analytics and its Applications	5	2	0	3	3	50	50	100
	Major Elective I								
SEMESTER-V									
23AF/MC/IA54	Individual Tax Assessment	4	4	1	0	3	50	50	100
23AF/MC/CF54	Computer Aided Financial Analysis	4	1	0	4	3	50	50	100
23AF/MC/SP54	Security Analysis and Portfolio Management	4	4	1	0	3	50	50	100
23AF/MC/FS54	Financial Services	4	4	1	0	3	50	50	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

COURSES OF STUDY

(Effective from the Academic Year 2023-2024)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
Interdisciplinary Core (CM(Gen) and A&F) to students of CM(Gen) and A&F									
23ID/IC/SI55	Social Finance and Impact Investing	5	5	1	0	3	50	50	100
	General Elective III								
	SAP / SL								
SEMESTER-VI									
23AF/MC/EF64	Entrepreneurial Finance	4	4	1	0	3	50	50	100
23AF/MC/BT64	Business Taxation	4	4	1	0	3	50	50	100
23AF/MC/AA64	Auditing and Assurance	4	4	1	0	3	50	50	100
23AF/MC/TF64	Tools for Financial Analytics	4	2	0	3	3	50	50	100
23VE/SS/HL63	Life Skills:An Approach to a Holistic Way of Life	3	3	0	0	-	50	-	100
	General Elective IV								
	Major Elective II								
Major Electives									
23AF/ME/SM45	Stock Market Operations	5	5	0	0	3	50	50	100
23AF/ME/TP45	Business Tax Planning and Procedures	5	5	0	0	3	50	50	100
23AF/ME/EC45	E-Commerce	5	5	0	0	3	50	50	100
23AF/ME/OP45	Organisation and People Management	5	5	0	0	3	50	50	100
23AF/ME/FA45	Forensic Audit and Fraud Detection	5	5	0	0	3	50	50	100
General Electives									
23AF/GE/SI22	Stock Market Investment	2	2	0	0	-	50	-	100
23AF/GE/FB22	Financial Budgeting for Entertainment Industry	2	1	0	1	-	50	-	100
23AF/GE/NF22	New Venture Finance	2	2	0	0	-	50	-	100
23AF/GE/PF22	Personal Financial Planning	2	2	0	0	-	50	-	100
The Department will offer one Social Awareness Course									
Social Awareness Courses									
23AF/SA/RD52	Rights of Differently Abled	2	2	0	0	-	50	-	100
23AF/SA/CR52	Child Rights	2	2	0	0	-	50	-	100
23AF/SA/CA52	Civic Awareness	2	2	0	0	-	50	-	100
23AF/SA/HW52	Health and Wellbeing	2	2	0	0	-	50	-	100
23AF/SA/MH52	Mental Health	2	2	0	0	-	50	-	100
23AF/SA/RR52	Rural Realities	2	2	0	0	-	50	-	100
23AF/SA/SE52	Social and Economic Issues	2	2	0	0	-	50	-	100
23AF/SA/UR52	Urban Realities	2	2	0	0	-	50	-	100
23AF/SA/SZ52	Care of Senior Citizens	2	2	0	0	-	50	-	100
Independent Electives									
23AF/UI/IP23	Investment Planning	3	0	0	0	3	-	100	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

FINANCIAL REPORTING AND ANALYSIS

CODE: 23AF/MC/FR14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide a basic understanding of various accounting standards
- To familiarise students with the disclosure of information in financial statements
- To educate on the need for financial analysis and interpretation
- To enable students to appreciate the significance of cash and funds flow statements
- To facilitate understanding of the choices made by enterprises in reporting the results of business activities

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	define the concepts relating to financial reporting and analysis	K1
CO2	compare the income and financial position of different organisations	K2
CO3	compile the financial information for financial reporting	K3
CO4	analyse the financial performance of a business concern	K4
CO5	evaluate the relevance of inter and intrafirm comparison	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Framework for Preparation and Presentation of Financial Statement 1.1 Conceptual Framework of Accounting - Accounting as an Information System, Users and their Information Needs, Advantages of Computerized Accounting, and Information System (AIS)	K1-K2	2	1-2

UNIT	CONTENT	CL	HRS	CO
	1.2 Introduction to IFRS and Ind-AS 1.2.1 IFRS – An overview. 1.2.2 Ind-AS – Objectives, Process, Accounting Standards Board, Application in the preparation of financial statements – 1,2,3,4,5,9,10,26 and 29	K1-K2	3	1-2
2	Preparation of Financial Statements of Sole Proprietor 2.1 Preparation of Final Accounts of Sole Proprietor and Manufacturing concern	K1-K5	7	1-5
	2.2 Closing Entries and Adjustment Entries – Loss of Stock by Accident or Fire, Manager's Commission on Net Profit Before and After Commission, Works Manager and General Manager Commission, Writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of Samples, Advance Income Tax	K1-K5	8	1-5
3	Final Accounts of a Company 3.1 Final Accounts of a Company- Preparation of Final Accounts- Forms and Contents as per Schedule- VI of Companies Act 2013	K1-K5	8	1-5
	3.2 Managerial Remuneration	K3-K5	7	3-5
4	Cash Flow and Fund Flow Analysis 4.1 Meaning and Importance of Cash Flow and Fund Flow	K1-K2	1	1-2
	4.2 Significance and Limitations of Cash Flow and Fund Flow Statement	K1-K2	1	1-2
	4.3 Preparation of Cash Flow and Fund Flow Statement as per AS 3	K1-K5	13	1-5
5	Financial Statement Analysis 5.1 Meaning of Financial Statements, Functions, Objectives and Process of Financial Statement Analysis and Interpretation	K1-K2	3	1-2
	5.2 Ratio Analysis - Significance and Limitations of Ratio Analysis, Computation and Interpretation of Ratios - Liquidity, Profitability Solvency and Leverage Ratios – Intra-firm and Inter-firm	K1-K5	12	1-5

BOOKS FOR STUDY

Gupta R.L. and Radhaswamy M., Advanced Accountancy (Vol.1), New Delhi: Sultan Chand & Sons

Reddy, T.S and Murthy, A., Corporate Accounting (Vol.1), Chennai: Margham Publications

Reddy, T.S and Murthy, A., Financial Accounting, Chennai: Margham Publications

Reddy T.S and Hari Prasad Reddy, Y., Management Accounting, Chennai: Margham Publications

Note: Latest edition to be used

BOOKS FOR REFERENCE

Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, Management Accounting, Pearson

Maheshwari S.N., Principles of Management Accounting, New Delhi: Sultan Chand

Manmohan and Goyal. S.N., Principles of Management Accounting, Agra: Sahitya Bhawan

Goyal, V.K. and Goyal, Ruchi, Financial Accounting, New Delhi: PHI Learning

Jain S.P and Narang K.L, Advanced Accountancy (Part1), New Delhi: Kalyani Publishers

Note: Latest edition to be used

JOURNALS

Indian Journal of Finance

International Journal of Research in Commerce and Management

Management Accountant - The ICWA of India

WEB RESOURCES

www.icaai.org

www.cimaglobal.com

www.investopedia.com

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level	Marks	Pattern
A	K1	6	3 x 2 = 6. No choice (1 theory 2 problems)
B	K2	10	2 x 5 = 10. (out of 3 problems)
C	K3, K4	20	2 x 10 = 20 (internal choice for one K3 problem and one K4 problem)
D	K5	14	1 x 14 = 14 (out of 2 problems)

Other Components:

Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Exhibition / Case Study / Mini Project

End-Semester Examination: Total Marks: 100**Duration: 3 hours**

Section	Cognitive Level	Marks	Pattern
A	K1	10	5 x 2 = 10 (No choice) (2 theory 3 problems)
B	K2	20	4 x 5 = 20 (out of 6 questions) (1 theory 5 problems)
C	K3, K4	40	4 x 10 = 40 (internal choice between two K3 problems and two K4 problems)
D	K5	30	2 x 15 = 30 (out of 3 problems)

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/FR14												
	Course Title: Financial Reporting and Analysis												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	2	2	1	2	2	3	3	3	2	2
CO 2	3	3	3	2	2	1	2	2	3	3	3	2	2
CO 3	3	3	3	2	2	1	2	2	3	3	3	2	2
CO 4	3	3	3	2	2	1	2	2	3	3	3	2	2
CO 5	3	3	3	2	2	1	2	2	3	3	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI — 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

MANAGEMENT PRINCIPLES AND APPLICATIONS

CODE: 23AF/MC/MP13

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide an understanding of the principles of Management
- To familiarize students with the schools of Management thought
- To acquaint students with the need for planning to aid in proper decision making
- To provide an understanding of the various functions of Management
- To expose students to the recent trends in Management

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	explain the fundamental concepts in Management	K1, K2
CO2	relate the functions of management with different types of organisations	K3
CO3	examine the skills required for effective management	K4
CO4	evaluate the organograms of business entities	K5
CO5	formulate solutions to overcome challenges by adopting suitable techniques	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Overview of Management			
	1.1. Meaning — Science or Art. Process, Managerial Functions and Roles	K1-K2	3	1
	1.2. Approaches to Management — Classical. Quantitative, Behavioral, Contemporary	K1-K2	2	1
	1.3. Management Thought — FW Taylor, Henry Fayol. Elton Mayo, Peter Drucker, Michael Porter, CK Prahalad	K1-K5	5	1-4
	1.4. Trends and Challenges of Management in Global Scenario	K1-K6	2	1-5

UNIT	CONTENT	CL	HRS	CO
2	Planning 2.1. Planning — Meaning Types and Process	K1-K6	2	1-5
	2.2. Business Environment Analysis - Meaning. Types; Techniques (SWOT, PESTLE, BCG Matrix)	K1-K6	4	1-5
	2.3. Decision Making — Meaning, Types and Techniques - Quantitative and Qualitative	K1-K6	4	1-5
3	Organising 3.1. Meaning and Types of Organisation	K1-K2	2	1
	3.2. Process of Organising	K1-K5	3	1-4
	3.3. Organisation Structure and Chart	K1-K5	2	1-4
	3.4. Span of Control, Departmentation, Delegation and Decentralization	K1-K5	3	1-4
4	Staffing and Directing 4.1. Staffing — Recruitment, Selection, Induction, Training and Development	K1-K4	3	1-3
	4.2. Motivation — Meaning and Theories (Maslow — Need Theory, Herzberg — Two Factor Theory)	K1-K6	3	1-5
	4.3. Leadership — Meaning, Styles and Theories (Trait, Likert Behavioral, Managerial Grid, Fiedler Situational)	K1-K6	3	1-5
	4.4. Communication - Meaning, Types. Process and Barriers	K1-K6	3	1-5
5	Control 5.1. Meaning and Importance of Control	K1-K2	2	1
	5.2. Process of Control Mechanism - MIS	K1-K6	2	1-5
	5.3. Control Techniques — PERT, CPM, ROI, Budgetary Control	K1-K6	4	1-5

BOOKS FOR STUDY

Gupta, C. B., Business Management, New Delhi, Sultan Chand and Sons.

Koontz, H., Mark V. Cannice, and Weihrich, H., Essentials of Management, Pearson Education, 11th edition.

BOOKS FOR REFERENCE

Robbins, S., Randel, A., Viswanathan, R. and Coulter, M., Management, Pearson Education, 15th edition.

Robbins, S. P. Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M., Fundamentals of

Management: Essentials, Concepts and Applications, Pearson Education 11th edition.
 Drucker P. F., Practice of Management, Mercury Books, London.
 Singh, B.P. and Singh, A.K., Essentials of Management, Excel Books.
 Chhabra, T.N., Essentials of Management, Sun India. 2022
 Griffin, R.W., Management Principles and Application, Cengage Learning

JOURNALS

European Journal of Business Management
 Journal of International Business Studies
 Academy of Management Review

PATTERN OF ASSESSMENT

Continuous Assessment: **Total Marks: 50** **Duration: 90 minutes**

Section	Cognitive Level	Marks	Pattern
A	K1	6	3 x 2 = 6 No choice (not exceeding 50 words)
B	K2	10	2 x 5 = 10 (out of 3 questions) (not exceeding 150 words)
C	K3, K4	20	2 x 10 = 20 (internal choice for one K3 question and one K4 question) (not exceeding 500 words)
D	K5, K6	14	1 x 14 = 14 (out of 2 questions with subdivisions for K5 and K6) (not exceeding 1000 words)

Other Components: **Total Marks: 50**
 Seminars / Quiz / Problem Solving / Assignment / Exhibition / Case Study / Mini Project

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**

Section	Cognitive Level	Marks	Pattern
A	K1	10	5 x 2 = 10 (No choice) (not exceeding 50 words)
B	K2	20	4 x 5 = 20 (out of 6 questions) (not exceeding 150 words)
C	K3, K4	40	4 x 10 = 40 (internal choice between two K3 questions and two K4 questions) (not exceeding 500 words)
D	K5	15	1 x 15 = 15 (internal choice) (not exceeding 1000 words)
E	K6	15	Case study (Compulsory)

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/MP13												
	Course Title: Management Principles and Applications												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	2	1	2	2	2	2	3	2	3	3
CO 2	3	3	3	2	2	2	3	3	2	3	2	3	3
CO 3	3	3	3	3	3	3	2	2	2	3	2	3	3
CO 4	3	3	3	2	2	2	2	2	2	3	2	3	3
CO 5	3	3	3	2	2	3	3	3	2	3	2	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation:

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

STATISTICS FOR BUSINESS DECISIONS

CODE: 23AF/AC/SB15

CREDITS:5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide practical exposure to the various statistical methods
- To enable students to understand the relationship between variables used in research
- To assist in arriving at rational decisions through systematic analysis and interpretation
- To educate students on the effective and efficient application of various statistical tools
- To acquaint students with formulation of hypotheses relating to research problems

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	identify appropriate statistical techniques for business data analysis.	K1
CO2	relate statistical approaches to solve real time business problems	K2
CO3	classify and compare business data for decision making	K3
CO4	analyze and interpret the relationship between variables	K4
CO5	evaluate the effectiveness of statistical tools in solving business problems	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Descriptive Statistics			
	1.1 Data Types – Univariate Summaries	K1-K2	2	1-2
	1.2 Multivariate Summaries - Karl Pearson's Co efficient of Correlation	K1-K3	4	1-3
	1.3 Partial Correlation of First Order and Second Order Co-efficient, Co-efficient of Multiple Correlations	K1-K3	6	1-3

UNIT	CONTENT	CL	HRS	CO
2	Test of Hypothesis			
	2.1 Procedure for Testing Hypothesis	K1-K2	2	1-2
	2.2 Test of Significance	K3-K4	2	3-4
	2.3 Parametric and Non-Parametric Approaches	K1-K2	2	1-2
	2.4 Test on Single Parametric Value – z Test, t Test	K3-K5	2	3-5
	2.5 Test for Difference of Two Parametric Values	K3-K5	2	3-5
	2.6 Variance Ratio Test			
	2.6.1 One-way Classification Model – One-way ANOVA	K1-K5	2	1-5
	2.6.2 Two-way Classification Model – Two-way ANOVA	K1-K5	2	1-5
3	Categorical data and Chi-square test			
	3.1 Introduction to Categorical Data	K1-K2	2	1-2
	3.2 Meaning and Conditions for Applying Chi-Square test	K1-K2	3	1-2
	3.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence – Yates Correction	K1-K5	4	1-5
	3.4 Mc Nemar Test	K1-K5	3	1-5
4	Regression Models			
	4.1 Simple Linear Regression			
	4.1.1 Least square Estimation Formula	K1-K5	2	1-5
	4.1.2 Hypotheses Testing and confidence Interval	K1-K5	2	1-5
	4.2 Multiple Linear Regression			
	4.2.1 Least square Estimation Formula	K1-K3	3	1-3
	4.2.2 Hypotheses Testing and confidence Interval	K1-K5	3	1-5
	4.3 Residual Analysis (Formula based)	K1-K5	2	1-5
	4.4 Handling Indicator Predictors	K1-K5	3	1-5

UNIT	CONTENT	CL	HRS	CO
5	Analysis of Time Series			
	5.1 Utility and components of time series	K1-K3	3	1-3
	5.2 Methods of measuring trend – Simple Averages, Semi-Averages, Moving Averages and Least Square	K1-K5	5	1-5
	5.3 Measurement of seasonal variations	K1-K5	4	1-5

BOOKS FOR STUDY

Gupta S.P., Statistical Methods, New Delhi, Sultan Chand, 2022

Agresti, A. Categorical Data Analysis (Vol. 482). John Wiley & Sons, 2003

Montgomery, D.C., Peck, E. A. & Vining, G. G. Introduction to Linear Regressions Analysis Vol. 821. John Wiley & Sons. 2021, 6th Edition.

BOOKS FOR REFERENCE

Gupta, S. C. & Kapoor, V. C. Fundamentals of Mathematical Statistics, Sultan Chand & Sons, 2020.

Agarwal, S. & Bharadwaj, Business Statistics, Kalyani Publications, Ludhiana.

Agarwal Y.P., Statistical Methods, Concepts, Applications and Computations, New Delhi, Sterling, 2012.

Beri, G.C., Business Statistics, New Delhi, Tata Mc Graw Hill , 2010

Pillai, R.S.N. & Bagavathy, V., Statistics, New Delhi, Sultan Chand, 2019.

Sharma J.K., Business Statistics, New Delhi, 1st edition, Pearson Education, 2019

JOURNALS

Open Journal of Statistics - SEIRT

Aligarh Journal of Statistics

Journal of Applied Statistics

Statistics Journal

WEB RESOURCES

www.indiastat.com

www.statsoft.com

<https://wise.cgu.edu/>

<http://statistics-help-for-students.com>

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level	Marks	Pattern
A	K1	6	$3 \times 2 = 6$. No choice (1 theory 2 problems)
B	K2	10	$2 \times 5 = 10$. (out of 3 problems)
C	K3, K4	20	$2 \times 10 = 20$ (internal choice for one K3 problem and one K4 problem)
D	K5	14	$1 \times 14 = 14$ (out of 2 problems)

Other Components:

Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Exhibition / Case Study / Mini Project

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section	Cognitive Level	Marks	Pattern
A	K1	10	$5 \times 2 = 10$ (No choice) (2 theory 3 problems)
B	K2	20	$4 \times 5 = 20$ (out of 6 questions) (1 theory 5 problems)
C	K3, K4	40	$4 \times 10 = 40$ (internal choice between two K3 problems and two K4 problems)
D	K5	30	$2 \times 15 = 30$ (out of 3 problems)

Mapping of Course Outcomes (Cos) to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

Semester	Subject Code: 23AF/AC/SB15												
	Course Title: Statistics for Business Decisions												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	2	1	2	1	1	3	3	2	3	2
CO 2	3	3	3	2	1	2	1	1	3	3	2	3	2
CO 3	3	3	3	2	2	2	1	1	3	3	2	3	2
CO 4	3	3	3	2	3	2	1	1	3	3	2	3	2
CO 5	3	3	3	2	3	2	1	1	3	3	2	3	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Core Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A/ B.C.A/B.S.W. Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

ENVIRONMENTAL STUDIES

CODE:23AF/GC/ES12

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To help students to gain the fundamental knowledge of the environment
- To create in students an awareness of current environmental issues
- To inculcate in students an eco-sensitive, eco-conscious and eco-friendly attitude

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- Articulate the interdisciplinary context of environmental issues
- Adopt sustainable alternatives that integrate science, humanities and social perspectives
- Appreciate the importance of biodiversity and a balanced ecosystem
- Calculate one's carbon footprint

Unit 1 (10 Hours)

- 1.1 Introduction: The multidisciplinary nature of environmental studies;
Environmental Ethics-Role of the Individual in protecting the environment
- 1.2 Natural Resources: renewable (forests and water)and non-renewable (minerals)-
energy resources: renewable and non-renewable sources, impact of over-
exploitation
- 1.3 Ecosystems: terrestrial (forest, grassland and desert) and aquatic (ponds, oceans
and estuaries); structure and function
- 1.4 Biodiversity: India as a mega-diversity nation; threats to biodiversity; *in-situ* and
ex-situ conservation of biodiversity
- 1.5 Solid Waste Management, Source Segregation and Rain Water Harvesting

Unit 2 (10 Hours)

- 2.1 Environmental Pollution: Air, Water, Noise and Plastic Pollution: causes, effects
and control measures -Impact of over-population on pollution and health –
carbon footprint
- 2.2 The Environmental Dimension of Sustainable Development: The United Nations
Sustainable Development Goals of the 2030 Agenda

- 2.3 Climate Change and Environmental Disasters: Natural Disasters: floods, earthquakes, cyclones, tsunamis and landslides; man-made disasters: Bhopal Gas Tragedy and Chernobyl Nuclear Disaster
- 2.4 Environmental Movements: Chipko, Silent Valley and Narmada Bachao Andolan International Agreements: Montreal Protocol, Kyoto Protocol and Climate Change Conferences
- 2.5 An Overview of Environmental Laws in India: Environmental (Protection) Act 1986, Biological Act, 2002, National Green Tribunal Act, 2010, Coastal Regulation Zone Notification, 2011

Unit 3 (6 Hours)

- 3.1 A study of the eco-friendly initiatives on campus
- 3.2 A critical review of an environmental documentary film
- 3.3 Ecofeminism and the contributions of Indian Women Environmentalists
- 3.4 The highlights of Environmental Encyclical-*Laudato si*-On Care for our Common Home
- 3.5 Environmental Calendar

BOOK FOR STUDY

Bharucha, Erach. *Textbook of Environmental Studies for Undergraduate Courses*, (2nd ed.) Universities Press, 2013.

BOOKS FOR REFERENCE

Bhattacharya, K.S. Arunima Sharma, *Comprehensive Environmental Studies* Narosa Publishing House Pvt.. Ltd., New Delhi, 2015.

Saha, T.K., *Ecology and Environmental Biology* Books and Allied (P) Ltd., Kolkata 2016.

Sharma, J.P. *Environmental Studies (for undergraduate classes)* 3rd edition, University Science Press, 2016.

JOURNALS

Journal of Environmental Studies and Sciences
Journal of Environmental Studies

WEB RESOURCES

www.enn.com
www.nationalgeographic.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 25** **Duration: 60 minutes**
Section A-10 x 1 = 10 Marks (All questions to be answered) Multiple Choice Questions
Section B - 3 x 5 = 15 Marks (3 out of 6 to be answered in 150 words each)

Other Component: **Total Marks: 25**
Any **one** of the following for 25 marks
Quiz/Scrap Book/Assignment / Poster Making/Case Study/Project/Survey/Model-Making

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A/ B.C.A/B.S.W. Degree Programme**

SYLLABUS

(Effective from the academic year 2023 - 2024)

LIFE SKILLS: PERSONAL AND SOCIAL

CODE:23AF/SS/PS13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To enable students to understand the working of Indian Governance and laws
- To empower students as citizens by teaching them how to use the RTI, the PIL and the FIR
- To provide students an insight into the strengths and virtues essential to improve wellbeing
- To bring about awareness of societal dynamics
- To create awareness, impart knowledge and hone skills necessary to make sound financial decisions

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- demonstrate knowledge of the working of the government
- file RTIs, PILs and FIRs
- improve their quality of life
- exhibit social consciousness
- exhibit prudent behaviour in managing personal finance

Unit 1 (13 Hours)

Legal Literacy

- 1.1 Structure of Government- Central and State, Urban and Rural
- 1.2 Laws pertaining to Women (CEDAW) and Children (POCSO)
- 1.3 Right to Information Act 2005, drafting and filing an RTI
- 1.4 Introduction to PIL, Landmark PIL cases -Vishaka Vs. State of Rajasthan, Hussainara Khatoon Vs. State of Bihar, MC Mehta Vs. Union of India
- 1.5 Importance of FIR and lodging an FIR

Unit 2 (13 Hours)

2.1 Understanding Self

- 2.1.1 Psychological wellbeing - meaning, components and barriers
- 2.1.2 Gratitude- meaning, nature and expression
- 2.1.3 Resilience- meaning, nature, benefits and simple techniques for building resilience.

2.2 Understanding Society

- 2.2.1 Concepts of class, caste, gender, disability, race, culture, religion, ethnicity, context and language
- 2.2.2 Importance of societal analysis
- 2.2.3 Social indicators of development – HDI, GDI, Poverty Index, Hunger Index
- 2.2.4 Issues and challenges for social change in India

Unit 3

(13 Hours)

Personal Financial Planning

- 3.1 Meaning, Need and Importance of Personal Financial Planning
- 3.2 Core concepts in Financial Planning – Budget, Savings and Investment
- 3.3 Converting non-essential expenditure into Savings and Investment
 - 3.3.1 Forms of Savings – Deposits, Insurance
 - 3.3.2 Types of Investments – Securities, Real Estate and Gold
- 3.4 Digital transformation in Finance
 - 3.4.1 De-Mat Account
 - 3.4.2 Net Banking and Mobile Banking

BOOKS FOR REFERENCE

Agarwal, R.C. Constitutional Development and National Movement of India. New Delhi: S. Chand, 1988.

Ahuja Ram. Social Problems in India. Rawat Publications. 3rd Edition, 2014

Allan, R. Modern Politics and Government. New York: Palgrave MacMillan, 2000.

Baumgardner, S., & Crothers, M. Positive Psychology. Chennai: Pearson. 1st Edition, 2015.

Grenville-Cleave, B. *Positive Psychology A practical Guide*. United Kingdom: Icon Books Ltd, 2012.

Pandey, J.N. Constitutional Law of India. Allahabad: Central Law Agency, 2014.

Weiner, M. The Indian Paradox. New Delhi: Sage, 1989.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Two to three Task based components
Task based classroom activities
Case studies
Group Discussions
Group Presentation
Role play

No End Semester Examination

No CA test

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023–2024)

COST CONCEPTS AND METHODS

CODE: 23AF/MC/CC23

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To provide an understanding of the basic concepts of Cost Accounting
- To impart knowledge in cost ascertainment, control and decision making
- To provide knowledge on different methods of costing used in different industries
- To expose the students to the practical applicability of Cost Accounting
- To equip students with knowledge and skills required to prepare cost sheets of manufacturing entities

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	define the basic concepts of Cost Accounting	K1
CO2	understand the format for presenting information using various methods relevant to cost accounting.	K2
CO3	apply appropriate principles and concepts relevant to cost accounting	K3
CO4	analyse and evaluate the total costs relating to products and processes	K4
CO5	prepare cost statements and quotations relating to cost for different industries	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	1.1 Introduction to Cost Accounting	K1-K3	1	1-5
	1.1.1 Scope and Objectives of Cost Accounting			
	1.1.2 Cost Centre and Cost Units, Methods of Costing	K1-K3	1	1-5
	1.1.3 Elements of Cost and Classification of Cost	K1-K3	1	1-5
	1.2 Unit and Output Costing			
	1.2.1 Meaning and Components of Cost Sheet	K1-K3	1	1-5
	1.2.2 Computation of Total Cost and Profit	K1-K5	3	1-5
	1.2.3 Preparation of Quotations	K1-K5	3	1-5
2	2.1 Material Cost and Material Control			
	2.1.1 Material Control – Meaning, Objectives, Computation of Material Cost and Accounting Treatment for Normal Loss, Abnormal Loss and Scrap	K1– K5	1	1-5
	2.1.2 Purchase Control – Purchase Procedure	K1- K5	1	1-5
	2.1.3 Stores Control -Techniques of Inventory Control, Economic Order Quantity, Level Setting	K1 -K5	1	1-5
	2.1.4 Issue Control - Stores and Material Records, Methods of Material Issue – First in First Out, Last in First Out, Average Cost-Simple and Weighted Average	K1-K5	3	1-5
	2.2 Labour Cost			
	2.2.1 Computation of Labour Cost, Treatment of Overtime and Idle time	K1-K5	2	1-5
	2.2.2 Labor Turnover - Causes and Effects, Methods of Computation	K1-K5	1	1-5
	2.2.3 Methods of Remuneration- Time Rate System, Piece Rate System-Taylor’ Merrick’s Differential Piece Rate System, Incentive Schemes – Halsey and Rowan Premium Plans	K1-K5	3	1-5
3	Overheads			
	3.1 Classification of Overhead Costs	K1-K3	1	1-5
	3.2 Apportionment and Allocation of Overheads	K1 - K5	1	1-5
	3.2.1 Primary Distribution of Overheads	K1 - K5	2	1-5
	3.2.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non Reciprocal Methods	K1 - K5	3	1-5
	3.3 Methods of Absorption of Overheads	K1- K5	1	1-5
	3.3.1 Direct Labour Hour Rate			
	3.3.2 Machine Hour Rate	K1 - K5	2	1-5

UNIT	CONTENT	CL	HRS	CO
4	Process Costing			
	4.1 Meaning and Features of Process Costing	K1-K3	1	1-5
	4.2 Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain	K1-K5	3	1-5
	4.3 Inter-Process Profit	K1-K5	3	1-5
	4.4 Joint and By Product Costing	K1-K5	3	1-5
5	5.1 Operating Costing			
	5.1.1 Introduction to Operating Costing, Cost Unit in Operating Costing	K1-K3	1	1-5
	5.1.2 Transport Costing	K1-K5	3	1-5
	5.2 Contract Costing			
	5.2.1 Features of Contract Costing	K1-K3	1	1-5
	5.2.2 Accounting for Contracts (Simple Contracts only)	K1 - K5	3	1-5
	5.3 Activity Based Costing			
	5.3.1 Features of Activity Based Costing	K1 - K3	1	1-5
	5.3.2 Importance of Activity Based Cost Sheet	K1 - K3	1	1-5

BOOKS FOR STUDY

Jain S.P. and Narang K.L., *Cost Accounting*, New Delhi: Kalyani Publishers, 2023
 Reddy T.S and Hari Prasad Reddy Y., *Cost Accounting*, Chennai: Margham Publications, 2020

BOOKS FOR REFERENCE

Khanna B.S., Pandey I.M., Ahuja G.K., Batra, S.C.L., *Practical Costing*, New Delhi: Sultan Chand, 2015
 Maheshwari S.N., *Problems and Solutions in Cost Accounting*, New Delhi: Sultan Chand, 2008
 Kishore, Ravi M., *Cost & Management Accounting*, 6th edition, New Delhi: Taxmann's, 2021
 Tulsian, P.C. and Tulsian, Bharat, *Cost Accounting*, New Delhi: S. Chand & Company, 2023

JOURNALS

The Management Accountant - The Institute of Cost Accountants of India
 Indian Journal of Finance
 Journal of Cost Accounting Research

WEB RESOURCES

www.accountingformanagement.com
www.accaglobal.com
www.icmai.in

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (only problems)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question (only problem, internal choice) 1 K4 question (only problem, internal choice)
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words for theory	K1 (10)	5 x 2 =10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (1 Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 =40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems, internal choice) 2 K4 questions (Only Problems, internal choice)
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/CC23												
	Course Title: Cost Concepts and Methods												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	2	3	3	3	1	3	2	3
CO 2	3	3	2	3	3	2	3	3	3	1	3	2	3
CO 3	3	3	2	3	3	2	3	3	3	1	3	2	3
CO 4	3	3	2	3	3	2	3	3	3	1	3	2	3
CO 5	3	3	2	3	3	2	3	3	3	1	3	2	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

PRINCIPLES OF MARKETING

CODE:23AF/MC/PM23

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide an understanding of the marketing principles
- To expose students to various concepts, tools and principles of marketing.
- To help students understand the macro role of marketing in society and micro role in business.
- To expose the students to the recent trends in marketing,
- To enable the students to formulate new product development strategies

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to:

COs	DESCRIPTION	CL
CO1	understand various elements and tools of marketing and the recent trends in marketing	K1,K2
CO2	identify the importance and functions of marketing in the business.	K3
CO3	analyze the recent trends in marketing and the appropriate channels of distribution	K4
CO4	assess the business environment and the factors influencing buying behavior of consumers	K5
CO5	explore the possibility of developing marketing programs for products and services.	K6
CL – Cognitive Level		
K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Meaning, Scope and Core Marketing Concepts	K1-K3	2	1-3
	1.2 Functions of Marketing	K1-K2	2	1
	1.3 Market Segmentation and Market Environment	K1-K6	2	1-5
	1.4 Marketing Mix – 7 P's of Marketing	K1-K6	2	1-5
2	Product Mix			
	2.1 Meaning and Classification of Product	K1-K4	3	1-3
	2.2 Product Management	K3-K5	3	2-4
	2.3 New Product Development	K5-K6	3	4-5
	2.4 Product Life Cycle	K6	3	5
3	Pricing and Place Mix	K1-K6	2	1-5
	3.1 Pricing			
	3.1.1 Meaning and Factors Affecting Pricing			
	3.1.2 Pricing Methods, Pricing Policies and Strategies	K3-K6	3	2-5
	3.1.3 Legal Implications on Pricing	K3-K4	2	2-4
	3.2 Place	K4-K6	2	3-5
	3.2.1 Distribution – Meaning and Channels			
	3.2.2 Factors affecting the Choice of Distribution	K5-K6	3	4-5
4	Promotional Mix			
	4.1 Integrated Marketing Communication- Meaning, Modes and Purposes	K1-K4	4	1-3
	4.2 Tools for IMC - Advertising, Public Relations, Sales Promotion and Personal Selling	K3-K4	4	2-3
	4.3 IMC Planning Process - Review of Market plan, Situational Analysis, Communication Process Analysis, Budget Determination and Evaluation	K4-K6	4	3-5
5	Current Trends in Marketing			
	5.1 Social Cause Marketing and Sports Marketing	K1-K6	3	1-5
	5.2 Relationship Marketing and Diversity Marketing	K1-K6	3	1-5
	5.3 Digital Marketing	K1-K6	2	1-5

BOOKS FOR STUDY

Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson Education, 2017.

Rajan Nair and Sanjith Nair, *Marketing*, New Delhi, Sultan Chand & Sons, 2018.

BOOKS FOR REFERENCE

Dr. R.L. Varshney, Dr. S.L. Gupta, *Marketing Management*, Himalaya,
Gandhi J.C. *Marketing*, New Delhi, Tata McGraw Hill, 2009
Armstrong, Gary M., Stewart, Adam, Denize, Sara, Volkov, Michael, and Kotler, Philip,
Principles of Marketing, 2018

JOURNALS

Indian Journal of Marketing
International Journal of Marketing Studies
International Journal of Research in Marketing
International Journals of Marketing and Technology

WEB RESOURCES

<https://www.brafton.com>
<https://www.boundless.com>
<http://www.marketingsherpa.com>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D – Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D – Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/PM23												
	Course Title: Principles of Marketing												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	1	1	1	2	1	1	2	2	2	3	2
CO 2	3	2	3	3	3	2	1	1	2	2	2	3	3
CO 3	3	3	3	2	1	1	1	1	2	3	3	3	3
CO 4	3	3	2	3	3	1	1	1	1	2	2	3	3
CO 5	3	2	3	3	3	1	1	1	1	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

MONEY, FINANCIAL MARKETS AND INTERNATIONAL TRADE

CODE:23AF/AC/MF25

CREDITS: 5

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide an overview of Money, Banking and International trade from the Indian context.
- To enable students to understand the macro policies.
- To expose students to the working of the open economy.
- To familiarise the students on the role and functions of financial markets
- To help students understand the nuances of monetary policies

COURSE LEARNING OUTCOMES

On the successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	define basic concepts in economics	K1
CO2	understand how the financial markets function	K2
CO3	examine the various macro-economic policies of India and its relevance.	K3
CO4	explain the working of the open and closed economy	K4
CO5	appraise the working of the commercial and central banks	K5,K6
CL – Cognitive Level		
K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Money - Definition , Evolution , Types and Functions	K1-K4	2	1-4
	1.2 Value of Money - Measurement - Index Numbers	K1-K4	2	1-4
	1.3 Demand for Money- Determinants	K1-K4	2	1-4
	1.4 Money Supply - Determinants	K1-K4	2	1-4
	1.5 Measurement of money supply - Indian Context	K1-K6	2	1-5
2	Financial markets			
	2.1 Structure of Financial Markets	K1-K6	3	1-5
	2.2 Money Market - Instruments	K1-K6	4	1-5
	2.3 Capital Market - Instruments	K1-K6	4	1-5
	2.4 Forex - Definition - Types of Markets	K1-K6	4	1-5
3	Banking			
	3.1 Central Bank - Functions	K1-K6	3	1-5
	3.2 Commercial Banks - Functions	K1-K6	2	1-5
	3.3 Credit Creation - Monetary base and Money Multiplier	K1-K6	2	1-5
	3.4 Credit Control - Qualitative and Quantitative	K1-K6	3	1-5
	3.5 Role played by IMF – World Bank and its affiliates, IFC, MIGA, ICSID, ADB, Regulatory role played by WTO and UNCTAD	K1-K6	3	1-5
4	International Trade			
	4.1 BOP and BOT - Concept and Balance Sheet, Trends of India's BOP	K1-K6	2	1-5
	4.2 Disequilibrium - Causes and Measures to Correct Disequilibrium	K1-K6	3	1-5
	4.3 Exchange rate - Fixed and Flexible	K1-K6	4	1-5
	4.4 Free trade Vs Protectionism - Ad Valorem , Specific Tariff and Quota - Effect(Production, Consumption, Terms of Trade)	K1-K6	4	1-5
5	Policies			
	5.1 Monetary Policy - Objectives and Instruments	K1-K6	4	1-5
	5.2 Monetary Policy in India - Post Reforms (Since 1991)	K1-K6	5	1-5
	5.3 Trade Policy - EXIM Policy	K1-K6	5	1-5

BOOKS FOR STUDY

Hajela T N, *Money, Banking and International Trade*, ANE Books, New Delhi, 2009.

Mishkin F S and A Serletis, *Economics of Money Banking and Financial Markets*, New York, Springer Publication, 2009.

Sundaram, K P M, *Money, Banking and International Trade*, New Delhi, Sultan Chand and Co., 2006.

BOOKS FOR REFERENCE

Khan M Y, *Indian Financial System*, 9th edition, New Delhi, McGraw Hill, 2000.

Mankiw, N, Gregory, *Principles of Macroeconomics*, 9th Ed, New York, Worth Publishers, 2009

Appleyard, Field Cobb, *International Economics*, 7th Ed, McGraw Hill Education (India), Pvt., Ltd., 2009.

WEB RESOURCES

www.mospi.gov.in

www.rbi.org.in

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3, K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D – Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 =10	5 K1 questions	5 K1 questions
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 =40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D – Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code:23AF/AC/MF25												
	Course Title: Money, Financial Markets and International Trade												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	1	2	1	2	2	3	3	3	2	1
CO 2	3	3	3	1	2	1	1	1	2	3	1	3	2
CO 3	3	3	2	1	3	1	1	1	3	1	2	2	1
CO 4	3	3	2	1	1	1	1	1	3	2	3	3	1
CO 5	3	3	1	1	3	2	1	1	2	2	2	3	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A/ B.C.A/B.S.W. Degree Programme**

SYLLABUS

(Effective from the academic year 2023 – 2024)

LIFE SKILLS – HEALTH, ENERGY AND COMPUTER BASICS

CODE:23AF/SS/HC13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To sensitise students to the fact that good health lies in nature
- To create an awareness about energy obtained from different components of food and to plan for a balanced diet
- To enable students to understand the significance of energy conservation and strategies for conserving energy
- To provide a basic knowledge of computer fundamentals and Email configuration

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- identify the importance of a few plants and their health benefits
- recognise the causes and symptoms of common disorders
- calculate food energy values and follow the Recommended Dietary Allowances (RDA) and appreciate the need for them.
- conserve energy and use it responsibly
- understand computer configuration for purchase of personal computer and E mail setting

Unit 1 (13 Hours)

Food and Health

1.1 Traditional food and their health benefits

1.1.1 **Six tastes** – Natural guide map towards proper nutrition

1.1.2 Nutritional value and significance of Navadhanya (Sesame seed, Bengal gram, Horse gram, Green gram, Paddy seeds, White beans, Wheat, black gram and Chick pea) and Greens (Vallarai, Thuthuvalai, Manathakkali, Pulichakeerai, Agathi Keerai, Murungai Keerai, Karuveppilai, Puthina and Kothamalli)

1.2 Causes, symptoms and home remedies for the following ailments

Common cold, Anaemia, Hypothyroidism, Obesity, Diabetes, Mellitus, Polycystic Ovarian Syndrome, Ulcer, Wheezing and Hypertension

Unit 2 **(13 Hours)**
Food and energy balance

- 2.1 Units of Energy, Components of Total Energy Requirement – Basal Metabolic Rate, energy requirements for (work) physical activity and Thermic effect of food
- 2.2 Factors affecting Basal Metabolic Rate and Thermic Effect of food
- 2.3 Recommended Dietary Allowances and Balanced Diet, Food Energy Values- Calculation

Unit 3 **(13 Hours)**

3.1 Energy conservation

3.1.1 Needs for Energy Conservation – Power consumption of domestic appliances – Electrical Energy Audit – Strategies for Energy Conservation - Modern lighting systems– Light emitting diode (LED), Compact fluorescent lamps (CFL), Green indicators and Inverter, Green building - Home lighting using Solar cell - Solar water heaters- Water and waste management - Biogas plant

3.1.2 Safety Practices in using electronic gadgets and electricity at home – Precautions - Shock- Use of testers to identify leakage

3.2 Computer fundamentals

3.2.1 Essentials of Purchasing a Personal Computer - Fundamentals of Networks – Local Area Network, Internet, Networking in real-time scenario- Computer Hacking – Computer Forensics Fundamentals – Cyber Laws - Secure Browsing

3.2.2 Configuring Email

Configure Email Settings – Attachments – Compression – Organizing Emails – Manage Folders - Auto Reply - Electronic Business Card - Email Filters- Manage Junk Mail - Calendar - Plan Meetings, Appointments - Scheduling Emails

3.2.3 Emerging Trends in IT - 3D Printing, Cloud Storage, Augmented Reality, Artificial Intelligence, Internet of Things (IoT)

BOOKS FOR REFERENCE

Achaya K. T. *The Illustrated Foods of India*. Oxford Publications, 2009.

Guyton, A.C. *Text Book of Medical Physiology*. (12th ed.). Philadelphia: W.B. Saunders & Co., 2011.

Joe Benton, *Computer Hacking: A Beginner's Guide to Computer Hacking, How to Hack, Internet Skills, Hacking Techniques, and More!*, Createspace Independent Pub, 2015.

John Vacca, *Computer Forensics: Computer Crime Scene Investigation*, Laxmi Publications 2015.

Pradeep Sinha, Priti Sinha, *Computer Fundamentals 6th Edition*, BPB Publications, 2003.

Srilakshmi, B. *Nutrition Science* (4th Revised Edition), New Delhi: New Age International (P) Ltd., 2014.

Suzanne Le Quesne *Nutrition: A Practical Approach*, Cornwall: Thomson, 2003.

Therapeutic Index – Siddha, 1st edition, SKM Siddha and Ayurveda, 2010.

Trevor Linsley, *Basic electrical installation work*. Newnes imprint of Elsevier 2011.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Two to three Task based components

Task based classroom activities

Case studies

Group Discussions

Group Presentation

Role play

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086

**Soft Skills Course Offered by the Department of English for
B.A / B.Sc / B.Com / B.B.A/ B.S.W / B.V.A/ B.C.A. Degree Programmes**

SYLLABUS

(Effective from the academic year 2023-2024)

LIFE SKILLS: PERSONALITY DEVELOPMENT

CODE: 23EL/SS/PD13

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To make students aware of their strengths and weaknesses
- To help them hone their communication skills
- To equip them with skills required to raise self-esteem and confidence levels
- To help them acquire competencies to achieve personal and academic excellence
- To enable students to become effective team players

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	identify strengths and weaknesses in themselves and others.	K1
CO2	relate with others through effective communication and body language.	K2
CO3	make use of interpersonal skills in team work, and organise their activities.	K3
CO4	survey the opportunities for learning and growth.	K4
CO5	evaluate their strengths, weaknesses, opportunities and threats, and develop their personality.	K5, K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	Hrs	CO
1	<u>Self Awareness</u> 1.1 Self esteem 1.2 Strengths and weaknesses 1.3 Accepting oneself 1.4 Giving/receiving compliments 1.5 Giving/receiving constructive criticism	K1-K4	13	1-4
2	<u>Personal Effectiveness</u> 2.1 Interpersonal skills – Communication and listening skills 2.2 Creative thinking 2.3 Dealing with stress 2.4 Adapting to change 2.5 Team work and group dynamics 2.6 Leadership skills	K1-K6	13	1-5
3	<u>Charting the Future</u> 3.1 Time management 3.2 Goal setting 3.3 Choice of career/vocation 3.4 Career mapping	K1-K6	13	1-5

BOOKS FOR REFERENCE:

Alex, K *Soft Skills: Know Yourself and Know the World*. S. Chand, 2009.
 Botton, Alain de. *How Proust Can Change Your Life*. Vintage, 1998.
 Covey, Stephen R. *The 7 Habits of Highly Effective People*. Franklin Covey Co., 2016.
 Khera, Shiv. *You Can Win*. Macmillan, 1998.
 Krznairc, Roman: *How to Find Fulfilling Work: Volume 2 of School of Life*. Pan Macmillan. 2012.
 Mishra, Rajiv K. *Personality Development: Transform Yourself*. Rupa, 2004.
 Nair, Radhakrishnan et al., *Facilitator's Manual on Enhancing Life Skills*. RGNIYD, 2009.

WEB SOURCES

<http://www.macmillanenglish.com/life-skills/>
<https://www.lifeskillsgroup.com.au/>
https://onlinecourses.nptel.ac.in/noc17_hs31/
<https://www.theschooloflife.com/>

PATTERN OF ASSESSMENT:**Continuous Assessment:**

Two Classroom Tasks

Total Marks:50**List of Tasks**

Oral Presentations/Panel Discussions/Group Presentations/Role-Plays/Case Studies/Poster-making

Knowledge Level	Marks
K1	5
K2	5
K3	10
K4	10
K5	10
K6	10

No End-Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

FINANCIAL MANAGEMENT

CODE: 23AF/MC/FM34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To understand the importance of financial management.
- To expose the students to the techniques and theories of capital structure
- To expose students to financial decisions in acquiring and distributing funds to keep the business financially stable
- To provide an understanding of the role of financial manager in the current competitive business environment
- To educate on the importance of working capital management

COURSE LEARNING OUTCOMES

On the successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the fundamental concepts of financial management	K1
CO2	understand techniques to identify the funding source considering time, risk, cost, market price and return.	K2
CO3	apply principles and select the best option from the alternatives	K3
CO4	analyse the financial needs of the business concern	K4
CO5	critically review the sources of finance	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Nature, Importance and Objectives of Financial Management	K1	2	1
	1.2 Scope of Financial Management – Profit Maximization and Wealth Maximization Traditional and Modern Approach	K1	2	1
	1.3 Functions of finance – Finance Decision, Investment Decision, Dividend Decision Organization of finance function. Functions of finance – Finance Decision, Investment Decision, Dividend Decision Organization of finance function	K1	4	1
	1.4 Time value of money: Meaning – Rationale of Time Preference for Money – Future Value – Present Value	K2-K5	7	1-4

UNIT	CONTENT	CL	HRS	CO
2	Financing Decisions			
	2.1 Cost of Capital – Meaning, Significance and Classification of Costs	K1	2	1
	2.2 Computation of Specific Cost of Capital, Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital and Cost of Retained Earnings, Computation of weighted Average and Marginal Cost of Capital	K2-K5	5	2-5
	2.3 Leverages - Meaning, Types - EBIT-EPS Analysis, Degree of Operating Leverage, Degree of Financial Leverage, Degree of Combined Leverage, Indifference Point	K1-K5	5	2-5
	2.4 Capital Structure - Meaning, Determinants, Theories - Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach	K1-K5	3	1-5
3	Investment Decisions			
	3.1 Meaning, Importance and Process	K1	1	1
	3.2 Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return, Discounted Techniques, Discounted Payback Period, Net Present Value, Internal Rate of Return, Profitability Index – NPV Vs. IRR – Capital Rationing	K2-K5	5	2-5
	3.3 Risk Analysis in Capital Budgeting Decisions - Sources and Perspectives of Risk, Risk Adjusted Discount Rate, Certainty Equivalent, standard deviation and Decision Tree Analysis	K2-K5	4	2-5
4	4.1 Working Capital Management			
	4.1.1 Meaning, Definition, Concept, Types, Factors determining Working Capital	K1	2	1
	4.1.2 Computation of Working Capital Requirement	K2-K5	4	2-5
	4.1.3 Operating Cycle – Meaning and Computation	K2-K5	3	2-5
	4.2 Dividend Decision			
	4.2.1 Meaning, Types of Dividend Policies, Factors Influencing Dividend Policy	K1	2	1
	4.2.2 Forms of Dividend (Theory), Dividend Theories - Relevance Theories – Walter’s Model, Gordon’s Model, Irrelevance Theory, MM Hypothesis	K1-K5	4	1-5
5	Sources of Finance			
	5.1 Different Sources of Finance, Characteristics of Different Types of Long Term Debt and Equity Finance, Method of Raising Long Term Finance	K1	2	1
	5.2 Different Sources of short- term Finance	K1	1	1
	5.3 Internal fund as a source of finance	K1	2	1
	5.4 International sources of finance	K1	1	1

UNIT	CONTENT	CL	HRS	CO
	5.5 Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.	K1	2	1
	5.6 Lease Financing - Concept and Classification, Significance and Limitations, Financial Evaluation of Leasing Decision	K1	2	1

BOOKS FOR STUDY

Pandey I. M., *Financial Management*, New Delhi Vikas

Prasanna Chandra, *Fundamentals of Financial Management*, New Delhi, Tata McGraw Hill

BOOKS FOR REFERENCE

Khan M.Y. and Jain P.K. *Basic Financial Management*, New Delhi. Tata McGraw Hill

Maheshwari S. N., *Financial Management*, New Delhi. Vikas

Kishore, Ravi, *Taxmann's Financial Management*, New Delhi. K. L., Taxmann

Kalra, Ashish, *Financial Management*, New Delhi, I.G.P

NOTE: Recent Edition of Book to be used

JOURNALS

Journal of Money, Credit and Banking

Journal of Financial and Quantitative Analysis

Journal of Financial Economics

WEB RESOURCES

www.cfainstitute.org/cfaprogram

www.icaai.org

www.icsi.edu

www.icwai.org

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (3 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question (only problem, internal choice) 1 K4 question (only problem, internal choice)
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (1 Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems, internal choice) 2 K4 questions (Only Problems, internal choice)
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/FM34												
	Course Title: Financial Management												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	2	3	1	1	2	3	3	3	3	3
CO 2	3	3	3	2	3	1	2	1	3	3	3	2	3
CO 3	3	3	3	2	1	1	1	1	3	3	3	3	3
CO 4	3	3	3	2	3	1	1	1	3	3	3	3	3
CO 5	3	3	3	2	2	1	1	1	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**B.Com. DEGREE: ACCOUNTING AND FINANCE
SYLLABUS**

(Effective from the academic year 2023–2024)

TOOLS FOR MANAGERIAL DECISION MAKING

CODE:23AF/MC/TD34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide comprehensive knowledge of Management accounting concepts and principles
- To acquaint students with the techniques for decision making
- To help students understand the application of marginal costing techniques in decision making
- To expose students to the management control techniques for effective planning and forecasting
- To provide an overview of human resource accounting and responsibility accounting

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	outline fundamental concepts of Management Accounting as a decision-making tool in business	K1
CO2	interpret the financial information for management planning and coordination	K2
CO3	measure the actuals and compare with management standards for decision making	K3
CO4	analyze and compare financial data for rational decision-making and control	K4
CO5	evaluate the effectiveness of managerial control techniques	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Management Accounting – A Decision Making Tool 1.1 Meaning and Emergence of Management Accounting	K1-K2	2	1-5
	1.2 Definition, Need, Importance and Objectives of Management accounting	K1-K2	1	1-5
	1.3 Difference between Management Accounting and Financial accounting	K1-K2	1	1-5
	1.4 Functions of Management Accountant	K1-K2	1	1-5
2	Budgets and Budgetary Control 2.1 Meaning of Budget, Objectives of Budgetary Control, Essentials of Successful Budgetary Control	K1-K2	6	1-5
	2.2 Classification of Budgets - Sales Budget, Production Budget, Materials Budget, Cash Budget, Flexible Budget	K1-K5	7	1-5
	2.3 Introduction to Zero Based Budgeting (ZBB)	K1-K5	2	1-5
3	Marginal Costing and its Applications 3.1 Definition, Meaning and Features of Marginal Costing	K1-K2	1	1-5
	3.2 Cost Volume Profit Analysis – Fixed Cost, Variable Cost, Contribution, Profit-Volume Ratio, Margin of Safety, Break-Even Point	K1-K5	8	1-5
	3.3 Applications of Marginal Costing – Key Factor, Make or Buy, Plant Merger Decision, Product Mix or Sales Mix Decision, Export Decision, Selling below Cost Decision, Plant Purchase Decision, Product Elimination Decision	K1-K5	9	1-5
4	Standard Costing and Variance Analysis 4.1 Meaning - Standard Cost and Standard Costing, Importance of Standard Costing as a Management Tool	K1-K2	2	1-5
	4.2 Variance Analysis - Material, Labour, Overhead and Sales Variances	K1-K5	10	1-5
5	5.1 Network Analysis 5.1.1. Use of PERT and CPM in Decision Making	K1-K5	3	1-5
	5.1.2 Calculation of Floats, Crashing – Time and Cost Overrun	K1-K5	5	1-5
	5.2 Responsibility Accounting 5.2.1 Concept of Responsibility Accounting	K1-K2	1	1-5
	5.2.2 Responsibility Centers – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting.	K1-K3	2	1-5
	5.3 Recent Developments in Reporting 5.3.1 Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value Added	K1-K5	3	1-5
	5.3.2 Human Resource Accounting	K1-K5	1	1-5

BOOKS FOR STUDY

Maheshwari S.N., *Principles of Management Accounting*, New Delhi: Sultan Chand, 2021
Reddy T.S and Murthy A, *Management Accounting*, Chennai: Margham Publications, 2023
Vittal P.R and Malini.V, *Operations research*, Margham Publications, 2012

BOOKS FOR REFERENCE

Atkinson, Anthony A. and Kaplan, Robert, *Advanced Management Accounting*, Pearson Education India, 2015
Walther, Larry M., *Managerial Accounting*, Createspace Publishers, 2018
Horngren, Charles T., Sundem, Gary L. and William O. Stratton, *Introduction to Management Accounting*, Prentice Hall of India, 2006
Garison, R.H. and Noreeb, E.W., *Managerial Accounting*, McGraw Hill, 2000
Hilton, Ronald W., *Managerial Accounting*, McGraw Hill Education, 2006
Lal, Jawahar, *Advanced Management Accounting*, Text, Problems and Cases, New Delhi: S. Chand & Co., 2009
Kapoor V.K *Operations Research*, Sultan Chand and Sons, 2018

JOURNALS

Journal of Management Accounting Research.
Journal of Cost Accounting Research

WEB RESOURCES

www.icaai.org
www.cimaglobal.com
www.icmai.in

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 Theory and 1 problem)
B	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (only problems)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question (only problem, internal choice) 1 K4 question (only problem, internal choice)
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (1 Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems, internal choice) 2 K4 questions (Only Problems, internal choice)
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code:23AF/MC/TD34												
	Course Title: Tools for Managerial Decision Making												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	1	3	3	1	3	3	3	2	3	2	3
CO 2	2	3	1	3	3	1	2	3	3	2	3	2	3
CO 3	2	3	1	3	3	1	2	3	3	2	3	2	3
CO 4	2	3	1	3	3	1	2	3	3	2	3	2	3
CO 5	2	3	1	3	2	1	2	3	3	2	3	2	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

BUSINESS LAW

CODE:23AF/MC/BL33

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To introduce the provisions of Indian Contract Act.
- To familiarize the students with the principles of law that is essential to manage business transactions
- To provide students an understanding of Limited Liability Partnership.
- To expose students to the law pertaining to Intellectual Property Rights.
- To enable students to understand the provisions relating to the Sale of Goods Act.
-

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	understand the provisions relating to general and special contracts	K1,K2
CO2	identify the legal aspects and operations of business	K3
CO3	explain principles to be applied for various contracts	K4
CO4	analyze laws involved in business operations	K5
CO5	interpret the legal obligations by applying the provisions of Contract Act	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Contract Act 1872			
	1.1 Meaning and Types of Contract	K1-K4	3	1-3
	1.2 Essentials of a Valid Contract- Offer and Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object.	K1-K5	3	1-4
	1.3 Performance of Contract	K1-K4	3	1-3
	1.4 Discharge of Contract, Remedies for Breach of Contract	K1-K6	3	1-5

UNIT	CONTENT	CL	HRS	CO
2	Special Contracts			
	2.1 Contract of Indemnity and Guarantee	K1-K3	2	1-2
	2.1.1 Difference between Indemnity and Guarantee	K1-K4	2	1-3
	2.1.2 Rights, Liabilities and Discharge of Surety	K1-K6	2	1-5
	2.2 Contract of Bailment and Pledge	K1-K6	2	1-5
	2.2.1 Rights and Duties of Bailor and Bailee, Pledger and Pledge			
	2.2.2 Termination of Bailment.	K1-K2	2	1-5
3	Sale of Goods Act 1930			
	3.1 Essentials of a Contract of Sale	K1-K6	2	1-5
	3.2 Conditions and Warranties	K1-K6	2	1-5
	3.3 Transfer of Ownership and Delivery of Good	K1-K6	2	1-5
	3.4 Performance of Contract of Sale.	K1-K4	2	1-3
	3.5 Rights of an Unpaid Seller	K1-K6	2	1-5
4	Limited Liability Partnership Act, 2008 (LLP)			
	4.1 Salient Features of LLP, Difference Between LLP, Partnership and Company	K1-K6	2	1-5
	4.2 Partners and Designated Partners – Relations	K1-K4	2	1-3
	4.3 Incorporation - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners	K1-K6	3	1-5
	4.4 Conversion to LLP, Winding Up and Dissolution	K4-K6	3	3-5
5	Law Relating to Intellectual Property			
	5.1 Provisions Relating to Patents, Trademarks and Copyrights	K1-K6	4	1-5
	5.2 Overview of Laws Relating to other Intellectual Property Rights	K1-K6	4	1-5
	5.3 Enforcement of Intellectual Property Rights	K4-K6	2	3-5

BOOKS FOR STUDY

Kapoor N.D., *Business Law*. New Delhi: Sultan Chand & Sons, 2020.

Pillai N.P.N., Bhagavathy, *Legal Aspects of Business*, New Delhi, S.Chand, 2013

BOOKS FOR REFERENCE

Tulsian, P.C, *Business Law*, Tata McGraw Hill, New Delhi, 3rd edition.

Sharma, J.P., and Kanojia, Sunaina. *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

Chadha, P.R, *Business Law*, Galgotia Publishing Company, New Delhi

Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.

JOURNALS

Indian Business Law Journal

A.P.L.J. Andhra Pradesh Law Journal

Journal of Business Law Limited Partnership

Journal of Intellectual Property Rights

WEB RESOURCES

www.legalservicesindia.com

www.indilaw.com

www.amritt.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/BL33												
	Course Title: Business Law												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	1	2	1	2	3	3	2	1
CO 2	3	3	2	3	3	1	1	2	2	3	3	2	1
CO 3	3	3	2	3	3	2	1	1	2	3	2	1	1
CO 4	3	3	2	3	3	1	1	1	2	3	2	1	1
CO 5	3	3	2	3	2	1	1	1	2	2	2	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

BUSINESS ETHICS AND CORPORATE GOVERNANCE

CODE:23AF/MC/BE33

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To familiarize students with the understanding and practices of business ethics.
- To provide the students an understanding of ethical issues related to business and governance necessary for long term survival of business.
- To acquaint students with the socially responsible activities undertaken by the corporate companies.
- To give the students a comprehensive framework of corporate governance.
- To enable the students to possess knowledge on business policies.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	understand the morals and values of business ethics	K1, K2
CO2	identify the concepts and practices of business ethics and corporate governance.	K3
CO3	apply the code of ethics in the business domain.	K4
CO4	analyze the impact of ethics on competitive strategy	K5
CO5	evaluate the role and responsibilities of corporate governance.	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	An Overview of Business Ethics 1.1 Definition and Concept of Ethics, Morals and Values; Ethics and Indian Ethos; Indian Ethos and Games	K1 - K4	2	1-4
	1.2 Business Ethics; Characteristics of Business Ethics; Need and Importance of Business Ethics; Sources of Business Ethics; Causes of Unethical Behavior and Ethical Abuses.	K1 – K5	3	1-5
	1.3 Guidelines for developing Code of Ethics; Ethics Committee; Work ethics; Public Good	K1 - K4	2	1-4
	1.4 Ethical Dilemmas in Business, Right versus Right and Right versus Wrong Ethical Dilemma, Concepts like – Conflict of Interest, Self - Serving Bias, Moral Equilibrium	K1 – K5	3	1-5
2	Ethics in Management and Corporate Frauds 2.1 Impact of Ethics on Competitive Business Strategy	K1 - K5	2	1-5
	2.2 Role of International Trade and Business Organizations in developing Business Ethics	K1 - K5	4	1-5
	2.3 Ethical Issues in the Indian Context and Case Studies with special emphasis on corporate frauds: Accounting Frauds Bank Frauds Employee Frauds	K1 - K5	4	1-5
	2.4 Preventive Measures adopted to Curb Frauds	K1 - K5	3	1-5
3	Conceptual Framework of Corporate Governance 3.1.1 Meaning and features of Corporate Governance	K1 - K5	3	1-5
	3.1.2 Evolution of Corporate governance; Principles of Corporate Governance	K1 - K5	2	1-5
	3.1.3 Importance of Corporate Governance and Elements of Good Corporate Governance	K1 - K5	2	1-5
	3.2 Levels of Governance Structure 3.2.1 Corporate governance and role, responsibilities and powers - Board of Directors, Corporate	K1 - K5	3	1-5
	3.2.2 Management Committee and Divisional Management Committee.	K1 - K5	2	1-5

UNIT	CONTENT	CL	HRS	CO
4	Corporate Governance 4.1 Meaning, Principles and Four Pillars of Corporate Governance	K1- K5	2	1-5
	4.2 Evolution of the Concept of Corporate Governance– Committees Report	K1- K5	2	1-5
	4.3 Board Committees and their Functions– Role of Independent Directors and Women Directors	K1- K5	2	1-5
	4.4 Mandatory Reporting Requirements under the Companies Act 2013, read with Capital Market Regulations	K1- K5	2	1-5
5	Corporate Social Responsibility 5.1 Meaning and Nature	K1 - K5	2	1-5
	5.2 Importance and Legal Requirements – Reporting Requirement	K1 - K5	2	1-5
	5.3 Responsibilities towards Stakeholders - Shareholders, Employees, Consumers	K1 - K5	3	1-5
	5.4 Case Studies in CSR	K1 - K5	2	1-5

BOOKS FOR STUDY

Dr. Neeru Vasisht and Dr. Namita Rajput - *Corporate Governance values and ethics*, Taxmann Publications Pvt Ltd, New Delhi.
S. Sanakaran – *International Business & Environment*, Margham Publication, Chennai.
Dr.S.S. Khanka – *Business Ethics and Corporate Governance*, S. Chand Publication.
Sundar.K, *Business Ethics and Value*, Vijay Nichole Prints, Chennai.
Taxmann - *Corporate Governance*, Indian Institute of Corporate Affairs,
A.C. Fernando, K.P.Muralidharan & E.K.Satheesh – *Corporate Governance, Principles, Policies and Practices*, Pearson Education.

BOOKS FOR REFERENCE

Dr. K. Nirmala, Karunakara Readdy :*Business Ethics and Corporate Governance*, Himalaya Publishing House
Christine, A Mallin. *Corporate Governance* (Indian Edition). New Delhi: Oxford University Press.
Kotler, Philip and Nancy Lee. *Corporate Social Responsibility – Doing the Most Good for Your Company and Your Cause*. Wiley – India.
Mathur,0 U.C. *Corporate Governance & Business Ethics*. Macmillan. Subhash Chandra Das, *Corporate Governance in India*. PHI.
NOTE: Latest edition of Books to be used.

JOURNALS

Journal of Corporate Governance Research
Indian Journal of Corporate Governance
Sage Journals

WEB RESOURCES

<https://elearningindustry.com>

<https://essentialskillz.com>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C - 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	$2 \times 15 = 30$	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/BE33												
	Course Title: Business Ethics and Corporate Governance												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	1	3	2	3	2	3	3	1
CO 2	3	3	2	3	3	1	3	2	3	3	3	3	1
CO 3	3	2	2	3	3	2	3	2	2	3	3	3	1
CO 4	3	3	1	3	3	1	3	2	1	3	3	3	1
CO 5	3	3	3	3	3	1	3	2	2	3	2	2	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**Allied Core Course offered by the Department of Mathematics for
B.Com. (A&F) Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

MATHEMATICS FOR COMMERCE

CODE: 23MT/AC/MT35

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce the fundamental mathematical concepts pertaining to the discipline of commerce
- To employ different techniques to solve problems pertaining to matrices, equations and LPP
- To appreciate the concept of numerical differentiation and integration as an alternate tool to solve problems on differentiation and integration
- To promote problem solving skills and quantitative analysis
- To model and solve real time problem using linear programming method

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	Description	CL
CO1	recall and define the basic mathematical concepts on matrices, equations, differentiation, integration and linear programming problem	K1
CO2	understand and compare the concepts relating to matrices, polynomials, numerical methods and linear programming problem	K2
CO3	utilize suitable mathematical concepts and skills to solve problems including those in real life contexts	K3
CO4	analyse and examine the problem relating to the applications of matrices, differentiation, integration and optimization	K4
CO5	evaluate solutions to the problems related to matrices, equations, differentiation, integration and linear programming problem	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyze K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	Hrs.	CO
1	Matrices 1.1 Types of Matrices 1.2 Characteristic Equation of a Matrix 1.3 Cayley - Hamilton Theorem (without proof) 1.4 Eigen Values and Eigen Vectors 1.5 Diagonalization of 3×3 Matrices with Distinct Eigen Values	K1- K5	13	CO1-5
2	Theory of Equations 2.1 Formation and Solution of Equation with Imaginary and Irrational Roots 2.2 Relation between Roots and Coefficients 2.3 Solution of Equations under given Conditions 2.4 Symmetric Functions of the Roots of an Equation in terms of its Coefficients 2.5 Reciprocal Equations	K1-K5	14	CO1-5
3	Numerical Methods Algebraic and Transcendental Equations 3.1 The Bisection Method 3.2 Newton - Raphson Method Simultaneous Equations 3.3 Gaussian Elimination Method 3.4 Gauss Jordan Elimination Method 3.5 Gauss Jacobi Iteration Method 3.6 Gauss Seidal Iteration Method	K1-K5	13	CO1-5
4	Numerical Differentiation and Numerical Integration 4.1 Derivatives using Newton's forward difference Formula 4.2 Derivatives using Newton's backward difference Formula 4.3 Trapezoidal Rule 4.4 Simpson's One Third Rule 4.5 Simpson's Three Right Rule	K1-K5	12	CO1-5

UNIT	CONTENT	CL	Hrs.	CO
5	Linear Programming Problem 5.1 General L.P.P. 5.2 Canonical and Standard Forms of L.P.P. 5.3 The Simplex Algorithm 5.4 The Big-M method	K1-K5	13	CO1-5

BOOKS FOR STUDY

S, Arumugam, et al. *Numerical Methods*. Chennai: Scitech, 2002, Reprint 2017.

Chapter 3 Sections 3.3, 3.5

Chapter 4 Sections 4.3, 4.4, 4.7, 4.8

Chapter 8 Sections 8.1, 8.2, 8.5 (problems related to concepts only)

V, Sundaresan, et al. *Resource Management Techniques*. Chennai: A.R. Publications, 2014.

Chapter 3 Sections 3.1.1 – 3.1.4, 3.2.1

S G, Venkatachalapathy. *Allied Mathematics*. Chennai: Margham Publications, 2011, Reprint 2016.

Chapter 5: Pages 5.1 – 5.32

Chapter 6: Pages 6.3 – 6.13, 6.36 – 6.57

BOOKS FOR REFERENCE

A, Abdul Rasheed. *Allied Mathematics*. Chennai: Vijay Nicole Imprints Private Limited, Reprint 2008.

S, Kalavathy. *Operations Research*. Noida: Vikas Publishing House Pvt. Ltd., Fourth Edition 2013, Reprint 2016.

S, Sankarappan, et al. *Applied Mathematics*. Chennai: Vijay Nicole Imprints Private Limited, 2009.

WEB RESOURCES

<https://youtu.be/w8i89ftfZPI?si=HlaO4tYZ9ge9zPsx>

https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SMT1302.pdf

<https://www.math.ucla.edu/~tom/LP.pdf>

<http://www.math.iitb.ac.in/~baskar/book.pdf>

<http://ncert.nic.in/ncerts/l/lemh206.pdf>

PATTERN OF ASSESSMENT

No Unit should be left out.

Continuous Assessment:**Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level	Marks	Pattern
A	K1	6	$3 \times 2 = 6$ (4 questions to be set)
B	K2	4	$4 \times 1 = 4$ (4 MCQ to be set)
C	K3	15	$1 \times 15 = 15$ (2 questions to be set)
D	K4	15	$1 \times 15 = 15$ (2 questions to be set)
E	K5	10	$1 \times 10 = 10$ (2 questions to be set)

Other Components:**Total Marks: 50**

Seminars / Quiz / Problem Solving / Assignment / Exhibition / Case Study / Mini Project

End-Semester Examination:**Total Marks: 100****Duration: 3 hours**

Section	Cognitive Level	Marks	Pattern
A	K1	10	$5 \times 2 = 10$ (6 questions to be set)
B	K2	10	$10 \times 1 = 10$ (10 MCQ to be set)
C	K3	30	$2 \times 15 = 30$ (4 questions to be set)
D	K4	30	$2 \times 15 = 30$ (4 questions to be set)
E	K5	20	$2 \times 10 = 20$ (4 questions to be set)

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23MT/AC/MT35												
	Course Title: MATHEMATICS FOR COMMERCE												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2	2	1	1	3	1	3	3	3
CO 2	3	3	3	3	2	2	1	1	3	1	3	3	3
CO 3	3	3	3	3	3	3	1	1	3	1	3	3	3
CO 4	3	3	3	3	3	3	1	1	3	1	3	3	3
CO 5	3	3	3	3	3	3	1	1	3	1	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023–2024)

CORPORATE ACCOUNTING AND RESTRUCTURING

CODE: 23AF/MC/CR44

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To expose students to the accounting practices in the corporate sector
- To understand the methods of valuation of shares and goodwill
- To acquaint students with the accounting procedures for mergers and acquisitions
- To equip students with the ability to prepare consolidated financial statements
- To provide an understanding of the provisions relating to liquidation of a company

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	recall statutory provisions relating to corporate accounting	K1
CO2	understand concepts and principles of Corporate Accounting	K2
CO3	examine financial consequences of various corporate reconstruction strategies	K3
CO4	analyze financial statements to assess a company's liquidity, solvency and profitability.	K4
CO5	evaluate the financial position of the company	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Valuation of Shares and Goodwill			
	1.1 Meaning, Need and Factors to be considered for valuing Goodwill and Shares	K1-K2	1	1-2
	1.2 Methods of Valuation of Shares - Intrinsic Value, Yield Value, Earning Capacity and Fair Value	K1-K5	4	1-2
	1.3 Methods of Valuation of Goodwill – Average Profits, Super Profit, Capitalization of super profit and Annuity Method.	K1-K5	5	1-2

UNIT	CONTENT	CL	HRS	CO
2	Holding Company Accounts 2.1 Preparation of Consolidated Balance Sheet – Calculation of Minority Interest, Capital Profit and Goodwill or Cost of Control	K1 – K5	6	1-5
	2.2 Intercompany Owings with One Subsidiary Company	K1 – K5	6	1-5
	2.3 Dividend Received and Bonus Shares	K1 – K5	3	1-5
3	External Reconstruction 3.1 Meaning and Difference	K1-K2	1	1-5
	3.2 Calculation of Purchase Consideration for Amalgamation in the Nature of Merger and Purchase	K1 - K5	2	1-5
	3.3 Accounting Entries and Preparation of Balance Sheet	K1 – K5	12	1-5
4	Internal Reconstruction 4.1 Alteration of Share Capital – Types – Accounting Procedure.	K1-K2	2	1-5
	4.2 Alteration, Reduction of Share Capital, Surrender and Forfeiture	K1 – K5	6	1-5
	4.3 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction	K1– K5	7	1-5
5	Liquidation 5.1 Meaning	K1-K2	1	1-5
	5.2 Preparation of Statement of Affairs	K1-K5	3	1-5
	5.3 Liquidator's Final Statement of Account	K1-K5	6	1-5

BOOKS FOR STUDY

Reddy, T.S. & Murthy, A., *Corporate Accounting Vol II Revised*, Chennai: Margham Publications, 2023

Maheshwari, S.N., Maheshwari, Suneel K., and Maheshwari, Sharad K., *Corporate Accounting*, Vikas Publishing House, 2018

BOOKS FOR REFERENCE

Goyal, V.K. and Goyal, Ruchi, *Corporate Accounting*, Prentice Hall Learning, 2012 Shukla, S.M. and Gupta, K.L., *Corporate Accounting*, Sahitya Bhawan Publications, 2018 Gupta, R.L. and Radhaswamy, M., *Corporate Accounting Vol. I and II*, Sultan Chand & Sons, 2013 Jain, S.P. Narang, K.L, *Advanced Accountancy Corporate Accounting Vol. II*, Kalyani Publishers, 2014

Hanif, M. and Mukherjee, A., *Corporate Accounting*, McGraw-Hill Education, 2017

JOURNALS

Advances in Accounting Journal of Finance

Indian Journal of Commerce

Journal of Corporate Accounting and Finance

WEB RESOURCES

www.icaai.org

www.emeraldgrouppublishing.com

www.journals.elsevier.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (3 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question (only problem, internal choice) 1 K4 question (only problem, internal choice)
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x2 =10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not exceeding 150 words	K2 (20)	4x5 =20	4 K2 questions	6 K2 questions (1 Theory and 5 Problems)
C	K3, K4 (40)	4x10 =40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems, internal choice) 2 K4 questions (Only Problems, internal choice)
D	K5 (30)	2 x15 =30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

Mapping of Course Outcomes (Cos)**to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/CR44												
	Course Title: Corporate Accounting and Restructuring												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	2	2	3	3	2	3	2	3
CO 2	3	3	2	3	3	2	2	3	3	2	3	2	3
CO 3	2	3	2	3	3	2	2	3	3	2	3	2	3
CO 4	3	3	2	3	3	2	2	3	3	2	3	2	3
CO 5	2	3	2	3	3	2	2	3	3	2	3	2	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

BANKING AND INSURANCE

CODE: 23AF/MC/BI43

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To expose students to the concepts and practices adopted in the banking industry.
- To educate students about the practical relevance and importance of banking.
- To expose students to various concepts of both life and general insurance.
- To provide a basic understanding of the insurance mechanism.
- To understand the preparation of bank and insurance accounts.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	understand the concepts and practices of banking and insurance.	K1, K2
CO2	identify the recent developments in financial services.	K3
CO3	analyse the final accounts of bank and insurance companies.	K4
CO4	acquire skills and competencies required to be employed in banking and insurance companies.	K5
CO5	demonstrate practical knowledge in the fields of banking and insurance.	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNITS	CONTENT	CL	HRS	CO
1.	Introduction to Banking 1.1 Meaning, Definition and Developments of Commercial Banking	K1-K3	2	1-2
	1.2 Banking Functions and Services – Fund Based and Fee based.	K1-K6	3	1-5
	1.3 Banking Practices – Opening and Closing of Bank Accounts, Documents relating to Banking Transactions	K1-K6	3	1-5
	1.4 Negotiable Instruments - Cheque, Promissory Note and Bills of Exchange.	K1-K6	2	1-5
2.	Developments in banking 2.1 E-Banking – Meaning, Importance, Merits and Demerits	K1-K6	2	1-5
	2.2 Internet Banking, Mobile Banking, Tele-Banking, Rural Banking and Retail Banking	K1-K6	3	1-5
	2.3 Debit card, Credit card, ATM Card, Digital Wallet and Smart card	K1-K6	2	1-5
	2.4 Electronic Payment System - Electronic Clearing Service and Electronic Fund Transfer.	K1-K6	3	1-5
3.	Banking Company Accounts 3.1 Treatment of Rebate on Bills Discounted	K1-K6	5	1-5
	3.2 Computation of Provision to be made for Advances, Computation of Profit and Loss Account with Schedules, Preparation of Balance sheet with Schedules.	K1-K6	5	1-5
4.	Introduction to Insurance 4.1 Insurance: Definition, Need, Functions & Principles	K1-K6	3	1-5
	4.2 Types of Insurance Products - Life & General insurance	K1-K6	3	1-5
	4.3 Intermediaries in Insurance Contracts and Procedure for Settlement of Claims	K1-K6	3	1-5
	4.4 Overview of Insurance Regulatory and Development Authority Act 1999	K1-K6	3	1-5
5.	Insurance Company Accounts 5.1 Accounts of General Insurance	K1-K6	5	1-5
	5.2 Accounts of Life insurance Companies	K1-K6	5	1-5

BOOKS FOR STUDY

Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, 2009.
Sundaram K.P.M. and Varshney P. N., *Banking Theory Law and Practice*, 18th Edition, New Delhi, Sultan Chand & Sons, 2015
Reddy, T.S & Murthy, A., *Corporate Accounting*, Vol II, Chennai, Margham Publications, 2023

BOOKS FOR REFERENCE

Sethi, J., & Bhatia, N. *Elements of Banking and Insurance*. New Delhi, India: PHI Learning Private Limited. 2012.
Gurusamy S. *Financial Services and Markets*, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2014.
Khan M.Y., *Financial Services*, Second Edition, New Delhi, Tata McGraw Hill Publishing Pvt. Ltd., 2013.
Machiraju H. R. Second Edition, *Indian Financial System*, New Delhi, Vikas Publishing House Pvt. Ltd, 2019.
Bhalla. V.K., *Management of Financial Services*, 1st edition, New Delhi, Anmol Publications Pvt. Ltd., 2006.
Gupta, P. K.. *Fundamentals of Insurance*. New Delhi: Himalaya Publishing House. Insurance Institute of India, *Principles of Insurance*, Mumbai, 2012.

JOURNALS

Asian Journal of Research in Banking and Finance
Indian Journal of Finance
Journal of Banking, Information Technology and Management
Journal of Bank Management

WEB RESOURCES

<https://www.india-financing.com/indo1.html><http://www.languages.ind.in/factoring.htm><http://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=243>
<https://www.irda.gov.in/>

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 theory question, internal choice 1 K4 question, only problem, internal choice
D – Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 K5, K6 question	2 questions with sub divisions for K5 & K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 Theory questions, internal choice 2 K4 questions only problems, internal choice
D -1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 Theory questions 2 K6 questions, only problems
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/BI43												
	Course Title: Banking and Insurance												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	2	1	1	3	2	3	1	1
CO 2	2	3	3	3	3	3	1	1	3	2	3	3	3
CO 3	3	3	2	3	2	2	1	1	3	3	3	1	2
CO 4	3	3	3	3	3	3	1	1	3	2	3	2	3
CO 5	3	3	2	3	3	3	1	1	3	2	3	2	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

CORPORATE LAW

CODE:23AF/MC/CL43

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To familiarize the students with the formation and features of the company
- To expose the students to regulatory compliance and proceedings of the company
- To provide the students with an overview of the management and administration of a company
- To educate the students on the scope of corporate reorganization.
- To acquaint the students with the challenges that arise in the practice of corporate law

COURSE LEARNING OUTCOME

On successful completion of the course, the students will be able to:

COs	DESCRIPTION	CL
CO1	recall the basic concepts and legal principles of corporate law in formation of company	K1, K2
CO2	apply the provisions in the legal proceedings of company practices	K3
CO3	examine the legal issues and disputes in the corporate context using appropriate legal framework and precedents	K4
CO4	appraise the impact of corporate law on different stakeholders, including shareholders, directors, and creditors	K5
CO5	discuss corporate reorganization measures and valuation	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Definition, Characteristics and Types	K1-K3	2	1-2
	1.2 Lifting of the Corporate Veil	K3-K6	2	2-5
	1.3 Incorporation of a Company	K1-K6	2	1-5
	1.4 Memorandum of Association and Articles of Association	K1-K6	2	1-5
	1.5 An overview of Ministry of Corporate Affairs -21	K1-K6	2	1-5
	1.5.1 SPICe+ Forms	K1-K6	2	1-5
	1.5.2 Digital Signature	K1-K3	1	1-5

UNIT	CONTENT	CL	HRS	CO
2	Raising of Capital			
	2.1 Prospectus – Definition, Contents, Mis-statements in Prospectus and Consequences	K1-K6	3	1-5
	2.2 Shares - Meaning, Nature and Types of Shares, Application and Allotment, Transfer and Transmission of Shares	K1-K5	3	1-4
	2.3 Debentures-Nature and Classes of Debentures	K1-K3	2	1-2
3	Management and Administration			
	3.1 Board of Directors – Appointment, Removal, Powers, Duties and Liabilities	K1-K5	3	1-4
	3.2 Director Identification Number, Number of Directorship, Women Directors and Independent Directors	K1-K3	3	1-3
	3.3 Appointment of Key Managerial Personnel; Managing and Whole-Time Directors, Manager, Chief Executive Officer, Chief Financial Officer and Company Secretary	K1-K6	3	1-5
	3.4 Meetings – Board and Committee Meeting, Requisites for a valid meeting	K1-K6	3	1-5
	3.5 Resolution - Types	K1-K6	3	1-5
4	Corporate Reorganization			
	4.1 Introduction of Corporate Reorganization and Characteristics, Types of corporate restructuring strategies.	K1-K6	2	1-5
	4.2 Corporate de-merger and divisions- Difference between de-merger and reconstruction	K1-3	2	1-2
	4.3 Financial defensive measures, coercive offensive defense, Anti-takeover amendments	K4	2	2
	4.4 Post merger re-organization: Accomplishment of objectives, Post-merger valuation, measuring post-merger efficiency	K3-K6	2	1-5
5	Winding Up			
	5.1 Definition and purpose of winding up	K1-K2	2	1
	5.2 Types - Voluntary winding up	K1-K6	2	1-5
	5.2.1 Winding up subject to the supervision of the court	K3-K6	2	1-5
	5.2.2 Overview of Insolvency and Bankruptcy code	K1-K4	2	1-3

BOOKS FOR STUDY

Kapoor, N.D., *Company Law*. New Delhi: Sultan Chand, 2019

Zad, N.S and Bajpai, Divya, *Taxmann's Company Law*. Taxmann Publication, 5th edition, 2023

BOOKS FOR REFERENCE

Bhandari, Munish, *Professional Approach to Corporate Laws and Practice*, New Delhi: Bharat Law House.
Pillai, R.S.N. and Bagavathy, *Legal Aspects of Business*, S Chand Publication, 2011.

JOURNALS

Indian Journal of Law and Technology
Symbiosis Contemporary Law Journal
SEBI Corporate Laws

WEB RESOURCES

ijclp.com
www.lawctopus.com
www.indialawworld.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:		Total Marks: 50	Duration: 90 minutes	
Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A- Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making
Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x2 =10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x5 =20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 =40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/CL43												
	Course Title: Corporate Law												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	2	2	1	1	3	3	3	3	3	3
CO 2	3	3	2	2	2	1	1	3	2	2	3	1	1
CO 3	3	3	2	2	2	2	1	3	3	3	3	1	1
CO 4	3	3	2	2	1	1	1	3	2	3	3	2	1
CO 5	3	3	2	2	1	1	1	2	3	3	3	2	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023–2024)

FINANCIAL TECHNOLOGY

CODE:23AF/MC/FT43

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide students with an overview of financial technology
- To educate students on the need for central digital currency
- To expose students to the current practices in digital payments, cryptocurrency and blockchain technology
- To provide an insight into the risks and opportunities of financial technology
- To provide a working knowledge of Fin-Tech regulation.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COS	DESCRIPTION	CL
CO1	recall the concepts and need for financial technology	K1,K2
CO2	identify the need for regulations in financial technology	K3
CO3	apply the principles and practices of financial technology	K4
CO4	analyze trends in cryptocurrencies and block chain	K5
CO5	elaborate the framework of financial technology and its utility in different fields	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Financial technology: 1.1 Meaning, characteristics and evolution of fintech	K1-K6	2	1-5
	1.2 Fintech Transformation, Emerging sectors in Fintech, opportunities and challenges.	K1-K6	3	1-5
	1.3 Fintech and its various applications.	K1-K6	3	1-5
2	Payments, Cryptocurrencies and Block Chain 2.1 Introduction to Digital financial services.	K1-K6	3	1-5
	2.2 Mobile Money-Regulations of Mobile money-SFM-RTGC-NEFT-NDS system	K1-K6	4	1-5

UNIT	CONTENT	CL	HRS	CO
	2.3 Cryptocurrencies-Legal and Regulatory implications of Cryptocurrencies, Bitcoin mining and security	K1-K6	3	1-5
	2.4 Blockchain-paper block, chain of blocks nodes and networks	K1-K6	3	1-5
3	FinTech Regulation and RegTech 3.1 Introduction - FinTech Regulations Evolution of RegTech, RegTech Ecosystem: Financial Institutions	K1-K6	3	1-5
	3.2 RegTech Ecosystem- Ensuring Compliance from the Start, Suitability and Funds, RegTech Startups	K1-K6	3	1-5
	3.3 RegTech Ecosystem: Regulators Industry, AI in Smart Regulation and Fraud Detection	K1-K6	3	1-5
	3.4 Regulatory Sandboxes – Smart Regulation	K1-K6	2	1-5
4	Digital Finance and Alternative Finance 4.1 Introduction – Brief History of Financial Innovation	K1-K6	2	1-5
	4.2 Emerging technologies - AI and IoT, open banking and APIs	K1-K6	2	1-5
	4.3 P2P lending, digital wallet, authenticated tracing, payment challenges and lending fraud.	K1-K6	4	1-5
	4.4 Crowdfunding models- equity, rewards and donation	K1-K6	2	1-5
5	Data & Technology 5.1 Introduction - History of Data Regulation – Data in Financial Services	K1-K6	3	1-5
	5.2 Data Analytics in Finance	K1-K6	3	1-5
	5.3 Methods of Data Protection: GDPR Compliance and Personal Privacy	K1-K6	4	1-5

BOOKS FOR STUDY

Augustin Rubini, *Fintech in a Flash: Financial Technology Made Easy*, Zaccheus, 3rd Edition, 2018.

Susanne Chishti and Janos Barberis, *The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*, John Wiley, 1st Edition, 2016

BOOKS FOR REFERENCE

Swanson, Seth, *FinTech: For Beginners! Understanding & Utilizing The Power Of Financial Technology*, Create space Independent Pub

Arjunwadkar, Parag Y, *FinTech: The Technology Driving Disruption in the Financial Services Industry*, Auerbach Publications, 2018.

Hayen, Richard, *FinTech: The Impact and Influence of Financial Technology on Banking and the Finance Industry*, Create space Independent Publications, 2016

JOURNALS

Journal of Banking and Financial Technology

The Journal of FinTech

WEB RESOURCES

www.investopedia.com

www.securitiesfinancetimes.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D -Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D – Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/FT43												
	Course Title: Financial Technology												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	3	2	2	3	1	2	2	1
CO 2	3	3	2	3	3	3	2	2	3	1	2	2	1
CO 3	3	3	2	3	3	3	2	2	3	2	2	2	1
CO 4	3	3	2	3	3	3	2	2	3	2	2	2	1
CO 5	3	3	2	3	3	3	2	2	3	1	2	2	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023– 2024)

INTRODUCTION TO FINANCIAL ANALYTICS AND ITS APPLICATIONS

CODE: 23AF/AC/FI45

CREDITS:5

LTP: 2 0 3

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To comprehend and analyze a business opportunity and convert it into a viable analytics proposition
- To expose students to analytics solutions to assess their effectiveness
- To provide a strong foundation in financial analytics in order to handle complex financial data
- To provide an understanding of advanced analytical models and comprehensive reports.
- To provide the knowledge and practical skills necessary to develop a strong foundation on machine learning

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	list the finance, qualitative and quantitative techniques and methodologies, based on machine learning concepts	K1
CO2	classify and assess the performance of financial models through the use of analytical methods and risk modeling techniques	K2
CO3	apply different financial analytics methods and use the appropriate techniques for specific data analysis tasks.	K3
CO4	analyze the accuracy and validity of financial analytics models, and assess the impact of data quality.	K4
CO5	design and implement financial analytics projects using financial analytics tools.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Business Analytics and Machine Learning			
	1.1 Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics	K1-K5	4	1-5
	1.2 Definition and Objectives of Machine Learning - Features and Components of Machine Learning - Types of Machine Learning – Supervised – Unsupervised – Reinforcement. Learning - Techniques and Predictive Models – Deployment of Solution – Strategic Solution	K1-K5	4	1-5

UNIT	CONTENT	CL	HRS	CO
2	Financial Analytics			
	2.1 Introduction – Importance & Types of Financial Analytics	K1-K5	3	1-5
	2.2 Fundamental Analysis – Technical Analysis	K1-K5	3	1-5
	2.3 Features and Component of Financial Analytics	K1-K5	2	1-5
	2.4 Financial Analytics and Data Analysis - Sales and Revenue Analytics – Profitability Analytics, Cash Flow Analytics, Risk Analytics – Credit Risk and Market Risk Analytics	K1-K5	2	1-5
	2.5 Credit Ratings – Customer Attrition Analysis – GARCH Models	K1-K5	2	1-5
3	Analytics Methodology			
	3.1 Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection Understanding data, organization and source of data	K1-K5	5	1-5
	3.2 Types of Data Sources- Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database Vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Association Rules and clustering, Decision trees, Random forests	K1-K5	5	1-5
	3.3 Data preparation – Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback	K1-K5	3	1-5
	3.4 Importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society	K1-K5	2	1-5
4	Programming Languages for Data Analytics			
	4.1 Programming Languages - Types of Programming language	K1-K5	5	1-5
	4.2 Programming Languages used for Data Analytics - Excel, SQL, Python and R	K1-K5	4	1-5
	4.3 Basics of SQL - Installation, Working in Command line with Create, Insert, Select Commands.	K1-K5	6	1-5
5	Future Trends in Analytics			
	5.1 Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining	K1-K5	3	1-5
	5.2 Web Analytics (Web content mining, Web usage mining, Web structure mining),	K1-K5	3	1-5
	5.3 Role of Intelligent Agents in Business	K1-K5	4	1-5
	5.4 Introduction to Web Scraping, Need and usage of web scraping. Web Scraping and Web Crawling.	K1-K5	3	1-5
	5.5 Ethical and Legal considerations in Financial Analytics.	K1-K5	2	1-5

BOOKS FOR STUDY

Dixon, Matthew F., Halperin, Igor, Bilokon, Paul, *Machine Learning in Finance*, O'Reilly, 2019.

Mehryar Mohri, Afshin Rostamizadeh, and Ameet Talwalkar, *Foundations of Machine Learning* MIT Press, Second Edition, 2018.

Jacques, Ian, *Mathematics for Economics and Business*, Pearson Education, 2009

James, G., Witten, D., Hastie, T., & Tibshirani, R., *An Introduction to Statistical Learning*, Springer Publications, 2013

BOOKS FOR REFERENCE

Shai Shalev-Shwartz and Shai, Ben-David, *Understanding Machine Learning*, Cambridge University Press. 2017.

Kabakoff, Robert I, *R In Action – Data Analysis and Graphics with R*, Manning Publications, 2015

Wickham, Hadley and Grolemund, Garrett, *R for Data Science*, Schroff/O'Reilly Publications, 2017

Gardener, Mark, *Beginning R: The Statistical Programming Language*, John Wiley & Sons, 2012

Lander, Jared P., *R for Everyone: Advanced Analytics and Graphics*, Pearson Education, 2014

JOURNALS

The R Journal

International Journal of Data Science and Analytics

EPJ Data Science

Journal of Data Science

WEB RESOURCES

www.rstudio.com/online-learning/

zoonek2.free.fr/UNIX/48_R/all.html

www.r-bloggers.com/

<https://stats.idre.ucla.edu/r/>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Theory

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
	Total	20	7	8

Practical

A	K3 (10)	1 x10 =10	1 K3 question	1 K3 question
B	K4, K5(20)	1x20=20	1 question with subdivisions with K4, K5	2 questions with subdivision for K4, K5
	Total	30	2	3

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours****Theory**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not exceeding 50 words	K1 (20)	$10 \times 2 = 20$	10 K1 questions	10 K1 questions
B – Not exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	5 K2 questions
	Total	40	14	15

Practical

A	K3 (20)	2 x10 =20	2 K3 questions	2 K3 questions
B	K4, K5(40)	2x20=40	2 question with subdivisions with K4, K5	3 questions with subdivisions with K4, K5
	Total	60	4	5

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/AC/FI45												
	Course Title: Introduction to Financial Analytics and its Applications												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	3	2	1	3	2	3	2	1
CO 2	3	3	2	3	3	3	2	1	3	2	3	2	1
CO 3	3	3	2	3	3	3	2	1	3	2	3	2	1
CO 4	3	3	2	3	3	3	2	1	3	2	3	2	1
CO 5	3	3	2	3	3	3	2	1	3	2	3	2	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023–2024)

INDIVIDUAL TAX ASSESSMENT

CODE:23AF/MC/IA54

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To acquaint students with the Income Tax Structure and its complexities.
- To introduce basic concepts of the Income Tax Act.
- To provide a broad conceptual framework for determining the taxable income
- To equip students with the knowledge required to compute the tax liability of an individual
- To educate students on tax planning and tax-saving strategies

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall concepts, principles and rules of taxation of individuals	K1
CO2	classify and compute incomes under different heads of income	K2
CO3	apply the provisions of income tax in computing total taxable income	K3
CO4	assess tax liability of individuals by applying income tax provisions	K4
CO5	suggest tax planning strategies and opportunities for individuals	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate e		

UNIT	CONTENT	CL	Hrs	CO
1	Introduction to Taxation			
	1.1 Meaning of Tax, Importance and Features of Taxation	K1-K2	1	1-4
	1.2 Types of Tax – Direct and Indirect	K1-K2	1	1-4
	1.3 Basic concepts – Person, Assessee, Assessment year, Previous year, Total income, Taxable Income	K1-K2	2	1-4
	1.4 Residential Status and Incidence of Tax.	K1-K5	6	1-4

UNIT	CONTENT	CL	Hrs	CO
2	2.1 Computation of Salary income 2.1.1. Definition, Meaning, Basis of Charge	K1 – K2	1	1-5
	2.1.2.Allowances – Taxable and Exempted	K1 – K5	2	1-5
	2.1.3.Perquisites, Other Receipts and Treatment of Provident Fund	K1 – K5	3	1-5
	2.1.4.Deductions	K1 – K5	2	1-5
	2.2. Computation of Income from House Property 2.2.1 Basis of Charge	K1-K2	1	1-5
	2.2.2 Computation of House Property Income	K1-K5	2	1-5
	2.2.3 Deductions	K1-K5	4	1-5
3	Profits and Gains of Business or Profession 3.1 Computation of Professional Income	K1-K5	2	1-5
	3.2 Depreciation – Meaning and Relevance – Computation	K1 - K5	3	1-5
	3.3 Computation of Business Income	K1 – K5	10	1-5
4	4.1 Capital Gains 4.1.1 Meaning of Capital Asset - Types of Capital Asset	K1-K2	1	1-5
	4.1.2 Computation of Short Term and Long Term Capital Gains	K1 – K5	3	1-5
	4.1.3 Exempted Capital Gains	K1 – K5	4	1-5
	4.2 Income from Other Sources 4.2.1 Basis of Charge, Casual and Other Income	K1 – K5	2	1-5
	4.2.2. Computation of Taxable Income from Other Sources	K1 – K5	5	1-5
5	Computation of Total Income 5.1 Set-off and Carry Forward of Losses	K1-K5	2	1-5
	5.2 Clubbing of Income	K1-K5	1	1-5
	5.3 Deductions - Individual	K1-K5	4	1-5
	5.4 Computation of Tax Liability	K1-K5	3	1-5

BOOKS FOR STUDY

Gaur V.P. and Narang D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers
Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi:
Taxmann Publication

BOOKS FOR REFERENCE

Dinkar Pagare, *Law and Practice of Income Tax*, New Delhi: Sultan Chand Publications
Ahuja, Girish and Gupta, Ravi, *Systematic Approach to Income Tax*, New Delhi: Bharat Law House

Lal B.B. and Vashisht, N., *Income Tax Law and Practice*, New Delhi: IK International Publishing House

Mehrotra, H.C., *Income Tax Law and Accounts*, Agra: Sahithya Bhawan Publications

Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi: Taxmann Publication

NOTE: Latest edition of the readings may be used

JOURNALS

Journal of Taxation

Journal of Accounting and Taxation Journal of Indian Taxation

WEB RESOURCES

www.incometaxindia.gov.in

www.taxlawsonline.com

www.taxmann.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (3 problems)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question (only problem, internal choice) 1 K4 question (only problem, internal choice)
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed**End Semester Examination:****Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (1 Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems, internal choice) 2 K4 questions (Only Problems, internal choice)
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/IA54												
	Course Title: Individual Tax Assessment												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	2	2	2	3	1	3	2	2
CO 2	3	3	2	3	3	2	2	2	3	1	3	2	2
CO 3	3	3	2	3	3	2	2	2	3	1	3	2	2
CO 4	3	3	2	3	3	2	2	2	3	1	3	2	2
CO 5	3	3	2	3	3	2	2	2	3	1	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

COMPUTER AIDED FINANCIAL ANALYSIS

CODE: 23AF/MC/CF54

CREDITS: 4

L T P: 0 1 4

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To give practical exposure to tools adopted for financial analysis
- To educate on the effective and efficient application of various statistical tools associated with research in business fields
- To generate Accounting reports in Tally
- To expose to business data, monitor financial performance, and make informed decisions.
- To enable students to generate financial statements such as income statements, balance sheets, and cash flow statements using accounting software.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	list the different modules and features available in Tally and Excel.	K1
CO2	understand the different modules and features available in Tally and Excel and how they can be used to manage financial transactions.	K2
CO3	apply Tally software and Excel techniques to record and manage financial transactions for business.	K3
CO4	analyze financial data in Tally and Excel to identify trends and patterns.	K4
CO5	develop analytical thinking and problem-solving skills.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Financial Statement Analysis and Business Forecasting using Excel	K1	1	1
	1.1 Introduction to Excel			
	1.2 Formatting Worksheets	K2-K3	2	2-3
	1.3 Mathematical and Statistical Operations, Text, Logical, Lookup and References using Excel Functions	K1-K5	5	1-5
	1.4 Presentation of Data in MS Excel using Graph, Tables and PIVOT table	K1-K5	5	1-5
	1.5 Named Ranges in MS Excel	K1-K5	2	1-5

UNIT	CONTENT	CL	HRS	CO
2	2.1 Techniques of Financial Statement Analysis			
	2.1.1 Comparative Statements	K1-K5	2	1-5
	2.1.2 Common Size Statements	K1-K5	2	1-5
	2.1.3 Trend Percentages	K1-K5	2	1-5
	2.2 Preparation of Master Budgets	K1-K5	2	1-5
	2.3 Cash Flow Analysis	K1-K5	2	1-5
3	Business evaluation Techniques using Excel			
	3.1 Time value of money	K1	1	1
	3.2 Future and present value of money	K1-K5	3	1-5
	3.3 Future and present value of annuity	K1-K5	3	1-5
	3.4 evaluation techniques – Pay back period ,NPV and IRR techniques	K1-K5	3	1-5
5	Application of MS Excel in Statistics			
	4.1 Univariate analysis	K1-K3	2	1-3
	4.2 Correlation Analysis – Correlation Coefficient	K1-K5	3	1-5
	4.3 Regression Analysis – Regression Equations	K2-K5	2	2-5
	4.4 Testing of Hypothesis for Small Sample	K1-K5	3	1-5
	4.5 Application of Chi-Square Test – Test of goodness fit and Test of Independence	K1-K5	3	1-5
	4.6 Analysis of Variance	K1-K5	2	1-5
5	Accounting Package - Tally			
	5.1 Introduction to Tally	K1	1	1
	5.2 Creation, Alteration and Deletion of a Company	K1-K2	2	1-2
	5.3 Creation, Alteration and Deletion of Groups and Ledgers	K1-K2	2	1-2
	5.4 Accounting Vouchers – Types, Voucher Entry	K1-K4	5	1-4
	5.5 Preparation of Financial Statements – Day Book, Trial Balance, Profit and Loss Account and Balance Sheet - Moving Data to Excel from Tally	K1-K5	5	1-5

BOOKS FOR STUDY

Nadhani, A.K. and Nadhani K.K, *Implementing Tally 9*, BPB Publications, 2009.

Frye Curtis, *Microsoft Excel 2016 Step by Step*, Microsoft Press, 2015.

BOOKS FOR REFERENCE

Deepak Jain, *Computer Applications in Business*, Kolkata: Lawpoint Publications, 2008

Bodhanwala, J. Ruzbeh, *Understanding and Analysing Balance Sheets using Excel Worksheet*, Prentice Hall, 2004.

John, E. Hanker, Dean W. Wichern, Arthur G. Reitsch, *Business Forecasting*, Prentice Hall of India Pvt. Ltd., 2012.

Bernd Held, *Excel 2016 Functions & Formulas*, BPB Publications, 2015.

JOURNALS

Indian Journal of Computer Application

Journal of Statistical Software

Journal of Modern Applied Statistical Methods

Chilean Journal of Statistics

WEB RESOURCES

<http://www.ecommerce-digest.com/online-academic-journals.html><http://tutorial.html>

www.openlearningworld.com/books/

<https://www.tallyschool.com/free-tally-course-online/>

<https://tallysolutions.com/id/using-tally-want-learn/>

<https://excelextposure.com>

PATTERN OF ASSESSMENT

Only Practical

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1 (5)	$1 \times 5 = 5$	1 K1 questions	1 K1 question
B	K2, K3, K4 (30)	$3 \times 10 = 30$	3 questions	3 questions (1 question each from K1, K2, K3)
C	K5, K6 (15)	$1 \times 15 = 15$	1 question with subsections for K5 and K6	2 questions with subsections for K5 and K6
	Total	50	5	6

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1 (10)	2 x 5 = 10	2 K1 questions	2 K1 questions
B	K2, K3, K4 (60)	6 x 10 = 60	6 questions	6 (2 questions each from K2, K3, K4)
C	K5, K6 (30)	2 x 15 = 30	2 questions with subsections for K5 and K6	3 questions with subsections for K5 and K6
	Total	100	10	11

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/CF54												
	Course Title: Computer Aided Financial Analysis												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	2	3	1	1	1	2	3	3	2	1
CO 2	3	3	3	2	3	1	1	1	2	3	3	2	3
CO 3	3	3	3	2	2	1	1	1	3	3	3	3	3
CO 4	3	3	3	1	2	1	1	1	3	3	3	2	3
CO 5	3	3	3	2	3	1	1	1	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023–2024)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CODE: 23AF/MC/SP54

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide students with a theoretical and practical background about investments
- To acquaint students with the fundamental principles and techniques of security analysis
- To provide a conceptual foundation for the purpose of undertaking investment analysis for securities as well as portfolios.
- To expose students to the guidelines for the creation and revision of an investment portfolio
- To equip students with the necessary computing skills for dealing with investments

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the principles and techniques of security analysis	K1
CO2	comprehend the various calculations required for portfolio analysis	K2
CO3	determine risk-return of individual securities and portfolio	K3
CO4	analyse and evaluate various investment avenues and make an investment choice	K4
CO5	build a well-diversified portfolio and formulate an investment strategy	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	Hrs	CO
1	Introduction			
	1.1 Definition and Meaning of Portfolio Management	K1-K2	2	1-2
	1.2 Steps involved in Portfolio Management, Principles of Portfolio Management	K1-K5	3	1-5
	1.3 Return - Meaning and Components of Return	K1-K5	2	1-5
	1.4 Risk – Meaning and Causes, Types of Risk – Systematic and Unsystematic	K1-K5	3	1-5

UNIT	CONTENT	CL	Hrs	CO
2	Theories of Portfolio Management 2.1 Measurement of Return and Risk – Single Security and Portfolio	K1 – K5	7	1-5
	2.2. Portfolio Theory - Harry Markowitz, Single Index Model, Capital Assets Pricing Model	K1 – K5	8	1-5
3	Valuation of Securities 3.1 Equity Valuation based on Accounting Information, Dividends and Earnings.	K1-K5	8	1-5
	3.2 Bond Valuation - Bond pricing, Yield to Maturity, Yield to Call	K1 - K5	7	1-5
4	Security Analysis 4.1 Fundamental Analysis – Intrinsic value of shares – EIC (Economy-Industry Company) Framework	K1-K5	8	1-5
	4.2 Technical Analysis (only theory) –Basic Tenets of Technical Analysis, Price and Volume Charts, Dow Theory, Pattern Analysis	K1 – K5	7	1-5
5	Techniques of Portfolio Management 5.1 Efficient Market Hypothesis	K1-K5	3	1-5
	5.2 Asset Allocation Framework – Strategic and Tactical	K1-K5	2	1-5
	5.3 Passive and Active Management Strategies	K1-K5	2	1-5
	5.4 Portfolio Evaluation – Treynor Measure, Sharpe Measure, Jensen Measure	K1-K5	3	1-5

BOOKS FOR STUDY

Rustagi, R.P, *Investment Analysis and Portfolio Management*, New Delhi: Sultan Chand & Sons, 2022

Chandra, Prasanna, *Investment Analysis and Portfolio Management*, New Delhi: Tata McGraw-Hill, 2021

BOOKS FOR REFERENCE

Bhalla V.K, *Fundamentals of Investment Management* (Revised Edition), New Delhi: S. Chand & Co, 2013

Grinold, Richard and Kahn, Ronald, N., *Active Portfolio Management – Quantitative Theory and Applications*, New Delhi: S. Chand Publications

Gurusamy, S., *Security Analysis and Portfolio Management*, Chennai: Vijay Nicole Imprints, 2017

Singh, Preethi, *Investment Management Security Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House, 2018

JOURNALS

Journal of Financial Markets and Portfolio Management Streetwise

The Journal of Portfolio Management

Journal of Project, Program and Portfolio Management

WEB RESOURCES

www.investopedia.com

www.askinvestmentmanagers.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (2 theory, 1 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (2 problems, internal choice) 1 K4 questions (2 problems, internal choice)
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (3 Theory and 3 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems, internal choice) 2 K4 questions (Only Problems, internal choice)
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/SP54												
	Course Title: Security Analysis and Portfolio Management												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2	2	1	1	3	2	2	3	3
CO 2	3	3	2	3	2	2	1	1	3	2	2	2	2
CO 3	3	3	2	3	3	2	1	1	3	2	2	2	2
CO 4	3	3	2	3	3	2	1	1	3	2	2	2	2
CO 5	3	3	2	3	2	1	1	1	3	2	2	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

FINANCIAL SERVICES

CODE:23AF/MC/FS54

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide an understanding of the various financial services.
- To enable students to assess the functioning of financial institutions
- To comprehend the financial needs of individuals and businesses.
- To educate students about the practical relevance and importance of the players in the financial market.
- To expose students to financial intermediaries and regulatory institutions

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	relate the scope and importance of financial services	K1,K2
CO2	identify the components and emerging trends of Indian Financial sector	K3
CO3	examine the current structure and regulation of the Indian Financial service sector	K4
CO4	analyze the functioning and role of credit rating agencies and regulatory institutions	K5
CO5	evaluate the impact of financial products and services in the Indian Financial System.	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	Hrs	CO
1	Introduction to Financial Services:			
	1.1 Meaning, Scope and Importance of Financial services -Features - Classification of financial services	K1-K2	2	1
	1.2 Fund Based and Non-fund Based Services	K1-K3	3	1-2
	1.3 New Financial Products and Services - Innovative Financial Instruments	K1-K5	3	1-4

UNIT	CONTENT	CL	Hrs	CO
2	Merchant Banking and Venture Capital			
	2.1 Merchant Banking: Meaning and Definition of Merchant Banking – Origin	K1-K6	3	1-5
	2.2 Merchant Bank vs. Commercial Banks	K1-K6	3	1-5
	2.3 Services of Merchant Banks	K1-K6	3	1-5
	2.4 Venture Capital - Concept, Features, Current Indian Scenario.	K1-K6	3	1-5
3	Mutual Fund, Factoring and Forfaiting			
	3.1 Mutual Fund: Meaning, Definition and Scope – Origin – Types – Importance	K1-K6	2	1-5
	3.2 Organization and Operation of Mutual Fund – Mutual Fund in India –Reasons for slow growth.	K1-K6	5	1-5
	3.3 Factoring – Meaning – Functions – Types of factoring – Causes and Benefits of Factoring. Factoring Charges, International Factoring & Factoring in India.	K1-K6	1	1-5
	3.4 Forfaiting –Meaning – Origin -Benefits and Drawbacks of Forfaiting.	K1-K6	5	1-5
4	Credit Rating and Securitisation of Debt			
	4.1 Credit Rating –Meaning and Definition - Functions –Benefits - Process of Credit Rating of Financial Instruments	K1-K6	2	1-5
	4.2 Credit Rating Agencies: CRISIL-ICRA-CARE – SEBI Guidelines.	K1-K6	3	1-5
	4.3 Securitisation of Debt: Meaning, Features, Special Purpose Vehicle, Types of Securitised Assets, Benefits of Securitization, Issues in Securitization.	K1-K6	5	1-5
5	Other Financial Services			
	5.1 Microfinance - NGOs and SHGs - Microfinance Delivery Mechanisms – Future of Micro Finance.	K1-K6	3	1-5
	5.2 Leasing-Concept, Steps in Leasing Transactions, Types of Lease, Problems in Leasing, Factors influencing Buy, Borrow or Lease Decision.	K1-K6	3	1-5
	5.3 Hire Purchasing - Concepts and features, Hire Purchase Agreement, Comparison of Hire Purchase with Credit sale, Installment Sale and Leasing, Problems related to outright Purchase, Hire purchase and Leasing	K1-K6	3	1-5

BOOKS FOR STUDY

Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, Second Edition, 2009.

Khan M.Y., *Financial Services*, Tata Mc Graw Hill Publishing Pvt. Ltd, Tenth Edition, 2019.

BOOKS FOR REFERENCE

Gurusamy S. *Financial Services and Markets*, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2014

Machiraju H. R, *Indian Financial System*, Vikas Publishing House Pvt. Ltd, 2019.

Bhalla. V.K., *Management of Financial Services*, Anmol Publications Pvt. Ltd., 2006

JOURNALS

Asian Journal of Research in Banking and Finance

Indian Journal of Finance

Journal of Banking, Information Technology and Management

Journal of Bank Management

WEB RESOURCES

<https://www.india-financing.com/indo1.html>

<http://www.languages.ind.in/factoring.html>

<http://www.rbi.org.in/scripts/PublicationReportDetails.asp>.

<http://www.allbankingsolutions.com/top-topics/dep1.shtml>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3, K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D – Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x2 =10	5 K1 questions	5 K1 questions
B – Not exceeding 150 words	K2 (20)	4x5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x10 =40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D – Not exceeding 1000 words	K5, K6 (30)	2 x15 =30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/FS54												
	Course Title: Financial Services												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	2	1	1	1	1	2	2	2	3	1
CO 2	3	3	1	2	2	1	1	1	2	3	1	1	1
CO 3	3	3	1	2	2	1	1	1	2	3	2	1	1
CO 4	3	3	1	2	1	1	1	1	2	3	1	1	1
CO 5	1	1	1	1	1	1	1	1	2	3	1	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**Interdisciplinary Core Course Offered by the Department of Commerce
(Accounting and Finance and Commerce General) to B. Com (General) and
Accounting and Finance Degree Programmes**

SYLLABUS

(Effective from the academic year 2023-2024)

SOCIAL FINANCE AND IMPACT INVESTING

CODE:23ID/IC/SI55

CREDITS:5

L T P:5 1 0

TOTAL TEACHING HOURS:78

OBJECTIVES OF THE COURSE

- To provide students with a conceptual foundation for social finance
- To enable students to understand the theoretical concepts of impact investing
- To acquaint students with the policies and actions that affect social performance and investor reactions
- To provide an understanding to the students about investment strategies that align with specific social and environmental goals.
- To impart knowledge to the students on the ethical and social responsibility of impact investing practices

COURSE LEARNING OUTCOMES

On successful completion of the course students will be able to

COs	DESCRIPTION	CL
CO1	recall the concepts, theories and drivers related to social enterprise and impact investing.	K1
CO2	understand the importance of social entrepreneurship and impact investing models and strategies and in addressing social and environmental challenges to the sectors.	K2
CO3	apply knowledge of social enterprise to real-world scenarios and evaluate and select appropriate impact investments that align with specific societal, environmental or financial objectives using financial tools and risk management.	K3
CO4	analyze the role of governments, investors, and other actors in supporting social entrepreneurship and impact investing.	K4
CO5	design and develop innovative impact investment products or services and social enterprises that entail new business models or technologies to address unmet social or environmental needs.	K5, K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction	K1-K6	2	1-5
	1.1 Social Entrepreneur - Meaning, Scope, Importance.			
	1.2 Types and characteristics of social entrepreneurs - Difference between business entrepreneur and social entrepreneur.	K1-K2	3	1
	1.3 Social Enterprise - Meaning and Types.	K1-K6	3	1-5
	1.4 6 P's of Social Entrepreneurial Enterprise	K4-K6	2	4-5
2	Social Finance Investment			
	2.1 Social Finance Investment – Meaning and Characteristics	K1-K3	4	1-2
	2.2 OECD, SASB, UNDP, UNEP	K3-K4	4	2-3
	2.3 Elements of social finance - Demand, Supply and Intermediary.	K1-K6	4	1-5
	2.4 Types of Social Finance Investment	K1-K6	5	1-5
3	Impact Investing		5	1-4
	3.1 Meaning, Difference between Traditional Investing and Impact Investing.	K1-K5		
	3.2 Overview of the spectrum of Investment Opportunities from Traditional to Philanthropy	K1-K6	6	1-5
	3.3 Emergence and Driving Forces of Impact Investing.	K1-K6	6	1-5
4	Impact Investing to the Sectors			
	4.1 Microfinance and Development Related Investment	K1-K3	5	1-2
	4.2 Pros and Cons of Impact Investing	K1-K6	6	1-5
	4.3 Large Scale Impact Investing Programmes (Case Study)	K1-K6	6	1-5
5	Tools for Impact Investment		6	1-5
	5.1 Framework for social and environmental impact investing.	K1-K6		
	5.2 Industry standards and principles for impact investing.	K3-K6	5	2-5
	5.3 Measurement and verification tools for impact investing.	K1-K6	6	1-5

BOOKS FOR STUDY

Bugg-Levine, Antony and Emerson, Jed, *Demystifying Impact Investing*, Wiley, 2011
Rodin, Judith, *The Power of Impact Investing*, Wharton Digital Press, 2015
Balkin, Jeremy, *Investing with Impact*, Routledge Publications, 2015

BOOKS FOR REFERENCE

Clark, C., Emerson J. and Thornley, *The Impact Investor: Lessons in Leadership and Strategy for Collaborative Capitalism*, Jossey-Bass Publications, 2015

Kelly, Majorie, *The Divine Right of Capital: Dethroning the Corporate Aristocracy*, Berrett Koehler Publishers, 2015

Shiller, R., *Finance and the Good Society*, Princeton University Press, 2012

Tan, Kim and Griffiths, Brian, *Social Impact Investing*, Anchor, 2016

JOURNALS

Journal of Sustainable Finance and Investment

Journal of Social Innovations

WEB RESOURCES

www.alliancemagazine.org

www.cgap.org

www.responsiblesearch.com

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks:50

Duration:90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No of Questions to be Answered	No of Questions to be set
A	K1(4)	2X2=4	2 K1 Questions	2 K1 Questions
B	K2(6)	3X2=6	3 K2 Questions	3 K2 Questions
C	K3(10)	1X10=10	1 K3 Questions	2 K3 Questions
D	K4 (10)	1X 10 = 10	1 K4 Questions	2 K4 Questions
E	K5(20)	1 X20=20	1 K5 Questions	2 K5 Questions
	Total	50	8	11

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:

Total Marks:100

Duration: 3 hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No of Questions to be Answered	No of Questions to be set
A	K1(10)	5X2=10	5K1 Questions	5K1 Questions
B	K2(10)	5X2=10	5 K2 Questions	5K2 Questions
C	K3(20)	2X10=20	2 K3 Questions	3 K3 Questions
D	K4 (20)	2X 10 = 20	2 K4 Questions	3 K4 Questions
E	K5(40)	2 X20=40	2 K5 Questions	4K5 Questions
	Total	100	16	20

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23ID/IC/SI55												
	Course Title: Social Finance and Impact Investing												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	3	3	1	2	3	3	3	3
CO 2	3	3	2	3	3	3	3	1	2	3	3	3	3
CO 3	3	3	2	3	3	3	3	1	2	3	3	3	3
CO 4	3	3	2	3	3	3	3	1	2	3	3	3	3
CO 5	3	3	2	3	3	3	3	1	2	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

ENTREPRENEURIAL FINANCE

CODE:19AF/MC/EF64

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide an understanding of the role of entrepreneurship in economic growth
- To impart knowledge on financing entrepreneurial ventures
- To educate students on choice of financial avenues
- To enable the students to be aware of institutional financial support.
- To acquaint the students with government policies and subsidies.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the basic concepts of entrepreneurship.	K1
CO2	understand the impact of entrepreneurship in the growth of economic development	K2, K3
CO3	identify the sources of finance for new ventures.	K4
CO4	categorise the various government initiatives in promoting entrepreneurship	K5
CO5	formulate the financial requirements for the launch of a business enterprise.	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1.	Introduction 1.1 Entrepreneur - Meaning, Definition, Characteristics, Types and Functions of an Entrepreneur	K1-K6	3	1-5

UNIT	CONTENT	CL	HRS	CO
	1.2 Role of Entrepreneurship in the growth of Economic Development	K1-K6	3	1-5
	1.3 Entrepreneurship Development - Barriers (Internal and External)	K1-K6	2	1-5
	1.4 Factors Influencing Entrepreneurship development.	K1-K6	2	1-5
2.	Enterprise Launching 2.1 Opportunity Identification and Selection, Idea Generation-Sources	K1-K6	4	1-5
	2.2 Project Formulation- Importance and Elements	K1-K6	3	1-5
	2.3 Project Feasibility Analysis- Factors and Report.	K1-K6	4	1-5
	2.4 Business Plan – Contents and Significance of Business Plan	K1-K6	4	1-5
3.	Entrepreneurial Finance 3.1 Financial Planning – Meaning, Need and Process	K1-K6	3	1-5
	3.2 Sources of finance – Internal and External	K1-K6	3	1-5
	3.3 Project Cost Analysis	K1-K6	4	1-5
	3.4 Venture Capital Financing, Angel Investors, Lease Financing, Crowd-Funding	K1-K6	5	1-5
4.	Institutions Assisting Entrepreneurial Finance 4.1 Banking Institutions- Commercial, Co-operative, Rural	K1-K6	3	1-5
	4.2 Non-Banking Institutions assisting Entrepreneurs.	K1-K6	3	1-5
	4.3 Development Financial Institutions – SIDBI, Mudra	K1-K6	2	1-5
	4.4 Startup Finance	K1-K6	2	1-5
5.	Government Initiatives in Promoting Entrepreneurship 5.1 Financial Assistance to Entrepreneur – Subsidies and Incentives	K1-K6	4	1-5
	5.2 MSME policy in India,	K1-K6	3	1-5
	5.3 State Development Promotion Agencies: District Industries Centers (DIC), SIPCOT	K1-K6	5	1-5
	5.4 Small Industries Service Institute of India (SISI)	K1-K6	3	1-5

BOOKS FOR STUDY

Khanka S S, *Entrepreneurial Development*, New Delhi: S. Chand & Co, 2015

Leach Chris, W Ronald, *Entrepreneurial Finance*, Cengage Learning, 5th Edition., 2014

BOOKS FOR REFERENCE

YindenabaJousha, *Entrepreneurial Finance for MSMEs: A Managerial Approach for Developing Markets*, Palgrave Macmillian, 2017

Rogers and Makonnen, *Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur*. Mc Graw Hill Education, 2014.

Gibbons Gary, *Entrepreneur Finance: A Global Perspective*, Sage Publications, 2014

AlemanYusia, *Entrepreneurial Finance: the Art and Science of Growing Ventures*, Cambridge University Press, 2018

JOURNALS

The Journal of Entrepreneurial Finance

Venture Capital Journal

WEB RESOURCES

www.ocw.mit.edu.com

www.nptel.ac.in

www.xlri.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3, K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/EF64												
	Course Title: Entrepreneurial Finance												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	2	1	3	2	2	2	2
CO 2	3	3	3	3	3	3	2	1	3	1	3	2	2
CO 3	3	3	3	3	3	3	2	1	3	2	3	2	2
CO 4	3	3	3	3	3	3	2	1	3	2	3	2	2
CO 5	3	3	3	3	3	3	2	1	3	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

BUSINESS TAXATION

CODE: 23AF/MC/BT64

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To expose students to the provisions relating to corporate tax computations
- To equip students with the skills to compute the taxable income and tax liability of a company
- To help students develop a conceptual understanding of GST law
- To educate students on GST computation and documents related to GST
- To introduce students to the provisions of Customs Duty

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	list the basic concepts and principles of indirect taxation	K1
CO2	interpret tax laws and regulations, ensuring compliance with reporting requirements.	K2
CO3	apply various provisions required for Customs Duty computation	K3
CO4	analyse the impact of GST on business operations and financial statements.	K4
CO5	estimate GST on goods and services for business entities	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Computation of Corporate Tax 1.1 Computation of Taxable Income	K1-K5	7	1-5
	1.2 Carry Forward and Set Off of Losses in the case of Certain Companies Under Sec. 79 of Income-Tax Act, 1961	K1-K3	2	1-5

UNIT	CONTENT	CL	HRS	CO
	1.3 Computation of Corporate Tax Liability - Minimum Alternate Tax, Tax on Distributed Profits of Domestic Companies	K1-K5	6	1-5
2	Customs Duty			
	2.1 Definition and Basic Concepts in Customs Duty	K1 – K5	5	1-5
	2.2 Levy, Collection and Exemptions of Customs Duty	K1 - K5	5	1-5
	2.3 Demand of Duties and Refund, Duty Drawback	K1 - K5	5	1-5
3	Goods and Services Tax - Introduction			
	4.1 CGST, IGST, & SGST/UGST	K1-K5	3	1-5
	4.2 Concept of Destination Based Consumption Tax, IGST Model, Input Tax Credit	K1 - K5	4	1-5
	4.3 Levy of GST	K1 - K5	3	1-5
4	Goods and Services Tax - GSTN and Supply			
	4.1 Supply – Meaning and Scope, Place of Supply, Time of Supply, Valuation	K1-K5	7	1-5
	4.2 Registration of Dealers, E-Way Bills	K1-K5	3	1-5
	4.3 GSTN – Overview of Technology Framework Enabling GST	K1-K5	5	1-5
5	Goods and Services Tax- Computation			
	5.1 Tax Invoice, Credit and Debit Notes and other documents under GST, Accounts, Other Records under GST	K1-K5	4	1-5
	5.2 Payment of Tax, Computation of Tax liability, Interest on delayed payment of tax	K1-K5	6	1-5

BOOKS FOR STUDY

Gaur V.P. and Narang D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers
Mehrotra, H.C. and Agarwal, V.P., *Goods and Services Tax (G.S.T.)*, Eleventh Revised and Updated Edition, Sahitya Bhawan Publications

BOOKS FOR REFERENCE

Ahuja, Girish and Gupta Ravi, *Corporate Tax Planning and Management*, Bharat Law
Lakhotia, R.N., *Corporate Tax Planning*, New Delhi: Vision Books Ltd.
Sahi, Shilpi – *Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law* - CENGAGE, New Delhi
Chaudhary, Vashistha, Dalmia, Ashu and Girdharwal, Shaifaly, *GST- A Practical Approach*, New Delhi: Taxmann Publications
Sareen, V.K., Sharma, Ajay, *GST Goods and Service Tax*, Kalyani Publishers
NOTE: Latest edition of the readings may be used

JOURNALS

Journal of Corporate Taxation

Goods & Services Tax Cases and Corporate Professionals Today

Income Tax Tribunal Decisions

WEB RESOURCES

www.icaai.org

www.icsi.edu

www.taxjournal.com

www.taxlawsonline.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory, 2 problems)
C	K3, K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question (1 theory, internal choice) 1 K4 questions (1 problem, internal choice)
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (1 theory, 1 problem)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (3 Theory and 2 Problems)
B – Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (3 Theory and 3 Problems)
C	K3, K4(40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (1 Theory, 1 Problem, internal choice) 2 K4 questions (1 Theory, 1 Problem, internal choice)
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (2 Theory, one Problem)
	Total	100	15	18

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/BT64												
	Course Title: Business Taxation												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	1	3	3	1	1	1	3	2	3	2	3
CO 2	3	2	1	3	3	1	1	1	3	2	3	2	3
CO 3	3	2	1	3	3	1	1	1	3	2	3	2	3
CO 4	3	2	1	3	3	1	1	1	3	2	3	2	3
CO 5	3	2	1	3	3	1	1	1	3	2	3	2	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

AUDITING AND ASSURANCE

CODE:23AF/MC/AA64

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To educate the students about auditing practices
- To provide the students with an understanding of the audit process embedded with Assurance Standards.
- To familiarize the students with the roles and responsibilities of an Auditor
- To provide practical knowledge of generally accepted auditing procedures and techniques
- To provide an understanding of internal control methods.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	understand the fundamental principles and concepts of auditing and assurance	K1,K2
CO2	interpret auditing standards and guidelines to assess their impact on audit procedures.	K3
CO3	analyse audit findings and evidence to draw conclusions about the fairness of financial statements.	K4
CO4	evaluate the appropriateness of audit procedures and evidence obtained during the audit process	K5
CO5	critique audit quality and performance, making recommendations for improvement	K6
CL – Cognitive Level		
K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Audit Environment			
	1.1 Introduction			
	1.1.1 Auditing – Meaning and Definition	K1-K2	1	1
	1.1.2 Classification of audits	K1-K6	2	1-5
	1.1.3 Basic Principles Governing an Audit SA 200	K3-K4	2	2-3
	1.1.4 Objective of Audit SA 200	K3	1	2
	1.2 Position of an Auditor			
	1.2.1. Qualification, Appointment and Removal of Auditor	K1-K2	2	1
2	1.2.2. Rights, Duties and Independence of an Auditor SA 200	K1-K6	2	1-5
	1.2.3. Auditors Liabilities as per Companies Act	K3-K5	2	2-4
	Audit requirements			
	2.1 Auditing Engagement SA 210	K1-K3	2	1-2
	2.2 Audit Planning and Audit Programme SA 300	K3-K4	2	2-3
	2.3 Documentation SA 230			
	2.3.1 Audit Materiality SA 320	K1-K2	2	1
	2.3.2 Audit Working Papers	K1-K2	1	1
3	2.3.3 Audit Files	K1-K2	1	1
	2.4 Audit Evidence (SA 500, 501)			
	2.4.1 Audit Procedure for Obtaining Evidence	K1-K5	2	1-4
	2.4.2 Sources of Evidence	K1-K6	2	1-5
	2.4.3 Methods of Obtaining Evidence	K1-K6	2	1-5
	Internal Controls			
	3.1 Internal Control and Internal Check			
	3.1.1 Objectives and Methods of Internal Control ((SA 315 & SA 330)	K1-K3	3	1-2
4	3.1.2 Internal Check – Objectives and Methods	K3-K4	3	2-3
	3.2 Audit Sampling (SA 530)			
	3.2.1 Types of Sampling	K1-K3	4	1-2
	3.2.2 Test Checking	K1-K2	1	1
	3.2.3 Techniques of Test Check	K3-K6	3	2-5
	Audit of Ledgers			
4	4.1 Audit of Payments – General Consideration – Wages, Capital Expenditure and other Payments.	K1-K6	3	1-5
	4.2 Audit of Receipts – Cash Sales, Receipts from Debtors and other Receipts	K1-K6	2	1-5
	4.3 Audit of Purchases – Vouching Cash and Credit Purchases	K1-K6	3	1-5

UNIT	CONTENT	CL	HRS	CO
	4.4 Audit of Sales – Vouching of Cash and Credit Sales	K1-K6	2	1-5
	4.5 Audit of Suppliers Ledger and Debtors Ledger	K1-K6	2	1-5
	4.6 Audit of Impersonal Ledger	K1-K6	1	1-5
	4.7 Audit of Assets and Liabilities	K1-K6	2	1-5
5	Audit Reporting			
	5.1 Audit Report – Types of Opinion SA 700 and Reporting Requirements under CARO 2013	K3-K5	3	2-4
	5.2 Audit in a Computerized Environment	K3-K5	2	2
	5.3 Audit of different types of Undertaking – Educational Institution, Trusts, NBFC, Hotels and Hospitals	K3-K6	3	2-5
	5.4 Government Audit – Comptroller & Audit General (C&AG)	K1-K3	2	1-2

BOOKS FOR STUDY

Tandon, B. N. *Handbook of Practical Auditing*. New Delhi: S. Chand, 2007.

Pagare, Dinakar. *Principles & Practices of Auditing*. New Delhi: Sultan Chand, 2016.

BOOKS FOR REFERENCE

De Paula, F.R.M. *Principles of Auditing: A Practical Manual for Student and Practitioners*. London: E.L.B.S.

Gupta, Kamal. *Contemporary Auditing*. New Delhi: Tata McGraw Hill

Kumar, Pradeep, Sachdeva, Baldev and Singh Jagwant. *Auditing Theory and Practice*. New Delhi: Kalyani

Saxena, R. G. *Banking Audit: A Practical Guide for Auditing*. Mumbai: Himalaya, 2018

JOURNALS

International Journal of Auditing

Auditing: A journal of Practice and Theory

Journal of Accounting, Auditing and Finance

Accounting, Auditing and Accountability Journal

WEB RESOURCES

www.icai.org

www.clearfax.in

<https://cag.gov.in/en>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3, K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/AA64												
	Course Title: Auditing and Assurance												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	2	1	2	1	1	3	3	2	1	1
CO 2	3	3	3	2	1	2	1	1	3	3	2	1	1
CO 3	3	3	3	2	1	2	1	1	3	3	2	1	11
CO 4	3	3	3	2	1	2	1	1	3	3	2	1	1
CO 5	3	3	3	2	1	2	1	1	3	3	2	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023–2024)

TOOLS FOR FINANCIAL ANALYTICS

CODE: 23AF/MC/TF64

CREDITS:4

LTP: 0 1 4

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide students with a strategic understanding of the field of Financial Analytics.
- To enable students to identify inter-relationships in business and make holistic judgments.
- To nurture critical thinking skills required to solve business problems.
- To familiarize students with analytic tool aids in the monitoring and optimization of cash
- To help students detect fraudulent financial activities by identifying anomalies in financial data

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the basic concepts and terminologies related to financial analytics such as data, metrics, and key performance indicators	K1, K2
CO2	apply Data Visualisation, Tableau, R programme and Power BI to create and communicate meaningful insights from data.	K3
CO3	analyze and interpret data to identify trends, patterns, and relationships.	K4
CO4	evaluate the effectiveness of different financial analytics approaches in solving real-world business problems.	K5
CO5	assess the reliability and accuracy of financial data used in analytics.	K6
CL – Cognitive Level		
K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Basic Concepts - Dashboards, Reports, Data Visualization, Business Intelligence, Decision Support Systems. Data Visualization, Storytelling and its importance in BI, Visual Perception, Pre-attentive Attributes of Perception, Colour Attributes, High Precision Judging	K1-K2	4	1
	1.2 Overview of the Tools and Programmes for Analytics – Python, R, Power Bi and Data Visualisation through TABLEAU	K2-K6	4	3-5
2	Tools and Programmes for Analytics - Power BI 2.1 Introduction to power BI	K1-K2	4	1
	2.2 Data Transformation & M Query Design	K1-K6	4	1-5
	2.3 Direct Query Data Models	K1-K5	4	1-4
	2.4 Creating and Formatting Reports	K1-K6	3	1-5
	2.5 Custom Visuals and Dashboards	K1-K6	3	1-5
3	Tools and Programmes for Analytics -R 3.1 Introduction to Computing with R	K1-K6	2	1-5
	3.2 Environment Setup: Installing R, First R Program	K3-K5	4	2-4
	3.3 Data Types, Variables, Operators, Decision Making, Loop Control Statements.	K1-K6	4	1-5
	3.4 Packages in R	K2-K3	4	1-2
4	Tools and Programmes for Analytics - Python 4.1 Basics of Python	K3-K5	5	2-4
	4.2 Installation of Python, Data Types, Variables, Operators and Operator Precedence, Decision Making, Loop Control Statements.	K3-K5	4	2-4
	4.3 Introduction to Python Packages – Numpy, Pandas, Matplotlib	K3-K5	4	2-4
5	Tools and Programmes for Analytics - Data Visualisation (Tableau) 5.1 Introduction to Data Visualisation	K1-K6	4	1-5
	5.2 Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion;	K1-K6	4	1-5
	5.3 Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making	K1-K4	4	1-3

BOOKS FOR STUDY

Grigsby, Mike, *Advanced Customer Analytics: Targeting, Valuing, Segmenting and Loyalty Techniques*, Kogan Page Publications, 2016

Evans, James R., *Business Analytics*, Pearson Publications, 2019

BOOKS FOR REFERENCE

Albright, Christian and Winston, Wayne L., *Business Analytics: Data Analysis and Decision Making*, Cengage Learning, 2017

Cox, Emmett, *Retail Analytics: The Secret Weapon*, John Wiley and Sons, 2012

Erik, Van Vulpen and Green, David, *The Basic Principles of People Analytics*, CreateSpace Independent Publishing, 2016

JOURNALS

Financial Analysts Journal

Journal of Financial Analytics

International Journal of Financial Analytics

WEB RESOURCES

www.cfainstitute.org

www.tableau.com

PATTERN OF ASSESSMENT

Only Practical

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1 (5)	$1 \times 5 = 5$	1 K1 questions	1 K1 question
B	K2, K3, K4 (30)	$3 \times 10 = 30$	3 questions	3 questions (1 question each from K1, K2, K3)
C	K5, K6 (15)	$1 \times 15 = 15$	1 question with subsections for K5 and K6	2 questions with subsections for K5 and K6
	Total	50	5	6

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1 (10)	2 x5= 10	2 K1 questions	2 K1 questions
B	K2, K3, K4 (60)	6x10=60	6 questions	6 (2 questions each from K2, K3, K4)
C	K5, K6 (30)	2x15=30	2 questions with subsections for K5 and K6	3 questions with subsections for K5 and K6
	Total	100	10	11

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/MC/TF64												
	Course Title: Tools for Financial Analytics												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	3	2	2	3	2	3	2	1
CO 2	3	3	2	3	3	3	2	2	3	2	3	2	1
CO 3	3	3	2	3	3	3	2	2	3	2	3	2	1
CO 4	3	3	2	3	3	3	2	2	3	2	3	2	1
CO 5	3	3	2	3	3	3	2	2	3	2	3	2	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

DEPARTMENT OF VALUE EDUCATION

SYLLABUS

(Effective from the academic year 2023–2024)

LIFE SKILLS: AN APPROACH TO A HOLISTIC WAY OF LIFE

CODE:23VE/SS/HL63

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To help students grow in spirituality and to experience themselves as integrated persons
- To help students understand themselves as relational beings and appreciate their role in family and society
- To help students recognize the commonality and differences of the different religions in India
- To help students grow in an awareness of the protective laws regarding women
- To prepare students to make informed choices in family and career

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Appreciate themselves as integrated persons
- Recognize their role in family and society and become aware of the different protective laws in favour of women
- Make prudent choices for career and family
- Manage work life balance
- Live a harmonious life and be a channel of peace

Unit 1

Spiritual Self

(10 Hours)

- 1.1 Understanding spirituality-Understanding the Spiritual side of oneself
- 1.2 Role of religious practices and growing in spirituality
- 1.3 Acceptance of self – self-identity, self-worth, self-respect, self-appreciation and self- presentation
- 1.4 Nurturing self - being at home with self, being able to connect with the inner self
- 1.5 Relationship with the Divine:
Discovering the Divine in self, creation, and others – St. Francis of Assisi-
Canticle of creatures Seeking the Divine through meditation, prayer and
worship

Unit 2

Relational Self: Women in the family

(17 Hours)

- 2.1 Understanding one's self in the context of family
- 2.2 Family networks
- 2.3 Family time – prayer, meals, and relaxation

- 2.4 Family and social values: respect for others, understanding individual needs and responsibilities – give and take
- 2.5 Understanding different parenting styles – authoritarian, permissive and democratic
- 2.6 Appreciating the gift of womanhood – foundress-Mary of the Passion's vision of womanhood
- 2.7 Opting for marriage, single, religious or a life committed to a cause
- 2.8 Marriage and family, choice of life partner, marital relationships, planning of family
- 2.9 Other types of relationships - pre-marital relationships, live-in relationship and LGBT issues
- 2.10 Roles and responsibilities of women as home makers and career woman, work life balance (WLB)
- 2.11 Marriage as a sacred bond and fidelity in marriage

Unit 3

Integrated Self

(12 Hours)

- 3.1 Integrating the spiritual, relational, social/political self
- 3.2 Integrating one's past with the present and the future for holistic living
- 3.3 Social Issues- crimes against women, harassment, gender discrimination, dowry, abortion, separation, divorce and cyber-crimes
- 3.4 Legal rights of women-property, marital and adoptive rights
- 3.5 Sensitization to different religions and religious practices in family and society
- 3.6 Challenges of inter caste and inter religious marriages
- 3.7 Integration of self with family, community and society

Retreat/Workshop – Required for course completion.

BOOKS FOR REFERENCE

Davidar (Eds). Human Values. All India Association of Christian Higher Education. (AIACHE) New Delhi: 2013.

James, G.M. et.al. In Harmony-Value Education at College Level. Chennai: Prakash, 2011.

James, G.M. Personality Development for Life Issues and Coping Strategies. Chennai: 2011

Teaching / Learning Methods

Lectures /Group Discussions/Presentations/Seminars/Guest Lectures

PATTERN OF ASSESSMENT:

Marks: 50

Task based/Seminars/Poster Making/Scrap book/Assignment

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023–2024)

STOCK MARKET OPERATIONS

CODE:23AF/ME/SM45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To introduce to students the basic concepts in the stock market
- To enable students to understand the role and functions of the various intermediaries and regulatory bodies
- To expose students to various components of the primary and secondary market in India.
- To familiarize the students with the basic terminologies of the stock market and its application
- To provide students with a comprehensive understanding of recent trends in the Indian stock market

COURSE LEARNING OUTCOMES

On the successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	comprehend the basic concepts of stock market	K1,K2
CO2	explain the different segments of stock market operations	K3
CO3	apply the concepts relevant to stock market	K4
CO4	analyze the role and importance of stock market operations	K5
CO5	evaluate the legal framework of stock market	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Capital Market			
	1.1 Capital market – Meaning- Features - Functions- Intermediaries in capital market, Types of Capital market	K1-K6	4	1-5
	1.2 Capital Market Instruments	K1-K6	3	1-5
	1.3 SEBI Guidelines relating to Capital markets	K1-K6	2	1-5
	1.4 Recent developments in the Indian Capital market.	K1-K6	2	1-5

UNIT	CONTENT	CL	HRS	CO
2	Primary market and Secondary market 2.1 Primary market - Definition and Function	K1-K6	3	1-5
	2.2 Methods of new issues -Right issue -Bonus issue	K1-K6	3	1-5
	2.3 Secondary market-Types of brokers and speculators - Bulls , Bears, Stag, Lame duck	K1-K6	4	1-5
	2.4 Stock exchange in India- BSE, NSE, SSE, NSE SME, BSE SME, Sensex and Nifty	K1-K6	4	1-5
3	Stock Exchange Operations 3.1 Functionaries -Brokers, Sub Brokers, Market makers, Jobbers, Portfolio consultants	K1-K6	2	1-5
	3.2 Trading System in Stock Exchange, Trading Strategies, Types of Settlement, IPO process	K1-K6	3	1-5
	3.3 Basic Terminology: stock split, Dividend, Market Trends, Correction, Crash, Types of Trading, Types of Order, Diversification (Building Ideal portfolio)	K1-K6	3	1-5
4	Listing of securities 4.1 Listing of securities, Meaning ,Merits and Demerits	K1-K6	3	1-5
	4.2 Types of listing of Securities, Listing requirements, Procedure	K1-K6	3	1-5
	4.3 Listing conditions of BSE and NSE –Delisting	K1-K6	4	1-5
5	Dematerialization and Depository System 5.1 Dematerialization-Meaning, Process, Benefits, Trading in dematerialized securities	K1-K6	4	1-5
	5.2 Depository system - Meaning of Depository, Objectives, Process involved in Depository system	K1-K6	4	1-5
	5.3 Depository System in India	K1-K6	3	1-5
	5.4 Depository Participants-National Securities Depository Limited, Central Depository Services Limited.	K1-K6	4	1-5

BOOKS FOR STUDY

Khan M.Y., *Indian Financial System*, Tata McGraw Hill Company, 10th Edition 2017.

Pathak. B, *Indian Financial System*, Pearson India Pvt. Ltd, 5th Edition, 2018.

BOOKS FOR REFERENCE

Varshney P.N., & Mittal D.K., *Indian Financial System*, Sultan Chand & Sons, New Delhi, 2015.

Gordon. E and Natrajan K. *Indian Financial System*, Himalaya Publishing House, 1st Edition, 2015.

JOURNALS

Journal of Capital Markets Studies

Indian Journal of Research in Capital Markets

Journal of Capital Market and Securities Law

WEBSITE

<https://www.capitalmarket.com/>

<https://www.investopedia.com/terms/c/capitalmarkets.asp>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5x2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4x5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4x10 =40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2 x15 =30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/ME/SM45												
	Course Title: Stock Market Operations												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	3	3	2	2	1	2	1	2	2	1
CO 2	3	2	2	3	3	2	1	1	2	3	2	2	1
CO 3	3	2	2	3	3	2	2	1	2	3	2	2	1
CO 4	3	2	2	3	3	2	3	1	2	3	2	2	1
CO 5	3	2	2	3	3	2	3	1	2	2	2	2	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

BUSINESS TAX PLANNING AND PROCEDURES

CODE:23AF/ME/TP45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To acquaint students with business tax procedures and tax management
- To provide the students with an insight into the structure of Income tax authorities
- To enable students to understand the procedure for tax filing, recovery and refund
- To provide knowledge about the powers of tax authorities
- To acquaint students with provisions relating to tax deduction at source and tax collected at source

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the different concepts related to taxation	K1
CO2	understand the procedure for filing of tax and recovery of refund	K2
CO3	apply tax provisions for tax planning	K3
CO4	review the provisions relating to penalties and refunds	K4
CO5	evaluate the tax planning guidelines and suggest tax incentive measures	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	1.1 Tax Planning	K1-K2	2	1-5
	1.1.1 Meaning and Need for Tax Planning			
	1.1.2 Methods of Tax Planning	K1-K5	2	1-5
	1.1.3 Tax Avoidance and Tax Evasion	K1-K5	2	1-5
	1.2. Income Tax Authorities	K1-K5	2	1-5
	1.2.1 Income Tax Authorities			
	1.2.2 Powers of Income Tax Authorities - Relating to Search and Seizure, Application of Seized Or Requisitioned Assets, Power of Survey, Power to Collect Certain Information	K1-K5	4	1-5

UNIT	CONTENT	CL	HRS	CO
	1.2.3 Disclosure of Information Regarding Assesses to Certain Authorities	K1-K5	2	1-5
2	2.1 Tax Deducted at Source (TDS) 2.1.1 Deduction of Tax from Salary, Interest on Securities, Deemed Dividend and Casual Income	K1 - K5	3	1-5
	2.1.2 TDS from Insurance Commission, Brokerage, Rent, Fees For Professional or Technical Services	K1 - K5	4	1-5
	2.2 Tax Collected at Source (TCS) 2.2.1 Classification of Seller and Buyer for TCS	K1 - K5	4	1-5
	2.2.2 Goods and Transactions Classified under TCS	K1 - K5	4	1-5
	2.2.3 Payment of TCS to Government, Electronic TCS, Filing of TCS Returns	K1 - K5	3	1-5
3	3.1 Filing of Return 3.1.1 Time Limit for Filing of Return of Income	K1-K5	5	1-5
	3.1.2 Defective or Incomplete Return	K1-K5	3	1-5
	3.2 Recovery of Tax and Refunds 3.2.1 Payment of Tax, Modes of Recovery of Tax, Refund of Tax	K1-K5	8	1-5
4	Penalty and Prosecution 4.1 Penalty – Different Penalties for Offences and Procedure for Imposing Penalty	K1-K5	2	1-5
	4.2 Prosecution for Removal of Assets and Documents During Searches, Removal, Concealment, Transfer or Delivery of Property to Avoid Tax Recovery, Failure to Comply with Provisions regarding Transfer of Immoveable Property, Failure to Pay TDS or TCS	K1-K5	3	1-5
	4.3 Prosecution for False Statement in Verification, Falsification of Books of Account or Document	K1-K5	2	1-5
5	Income Tax Settlement Commission 5.1 Setting up and Constitution of Settlement Commission, Jurisdiction and Powers of Settlement Commission	K1-K5	5	1-5
	5.2 Additional Income Tax, Procedure on Receipt of Application	K1-K5	5	1-5

BOOKS FOR STUDY

Gaur V.P., Narang D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers
Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi: Taxmann Publication

BOOKS FOR REFERENCE

Dinkar Pagare, *Law and Practice of Income Tax*, New Delhi: Sultan Chand Publications
Ahuja, et. Al, *Systematic Approach to Income Tax*, New Delhi: Bharat Law House
Lal B.B., Vashisht, N., *Income Tax Law and Practice*, New Delhi: IK Int Publishing House
Mehrotra, H.C., *Income Tax Law and Accounts*, Agra: Sahithya Bhawan Publications
Singhania, et. al, *Students' Guide to Income Tax*, New Delhi: Taxmann Publication

NOTE: Latest edition of the readings may be used

JOURNALS

Journal of Taxation

Journal of Accounting and Taxation

Vision: Journal of Indian Taxation

WEB RESOURCES

www.incometaxindia.gov.in

www.taxlawsonline.com

www.taxmann.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making
Two to three components will be prescribed

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/ME/TP45												
	Course Title: Business Tax Planning and Procedures												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	1	3	2	1	1	2	3	2	3	2	1
CO 2	3	3	1	3	2	1	1	2	3	2	3	2	1
CO 3	3	3	1	3	2	1	1	2	3	2	3	2	1
CO 4	3	3	1	3	2	1	1	2	3	2	3	2	1
CO 5	3	3	1	3	2	1	1	2	3	2	3x	2	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

E-COMMERCE

CODE:23AF/ME/EC45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide the students with an overview of the fundamental concepts of e-commerce and internet technology.
- To acquaint the students with the information on various online platforms to conduct business.
- To create awareness of the importance and working of Electronic Payment Systems and E-Security.
- To enable students to understand the concept of Digital Marketing
- To make the students aware of the cyber security measures prevalent in India.

COURSE LEARNING OUTCOME

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	understand the concepts and technologies of E-Commerce.	K1, K2
CO2	suggest cyber security measures for data protection	K3
CO3	compare digital marketing strategies.	K4
CO4	explain the various electronic payment systems.	K5
CO5	construct business models for E-Commerce.	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1.	Internet and E-commerce 1.1 Meaning and Definition – Internet, Intranet and Extranet	K1-K6	3	1-5
	1.2 Emergence of the Internet	K1-K6	2	1-5

UNIT	CONTENT	CL	HRS	CO
	1.3 Meaning, Definition of E-commerce and Difference between Traditional Commerce and E-commerce, E-Commerce and E-Business	K1-K6	3	1-5
	1.4 Advantages and Disadvantages of E- Commerce	K1-K6	2	1-5
2.	Business Models for E-Commerce			1-5
	2.1 Introduction to Business Models	K1-K6	5	
	2.2 Models Based on the Relationships of Transaction parties – B2B, B2C, C2C, C2B, E-Governance	K1-K6	5	1-5
	2.3 Models Based on the Relationship of Transaction Types – Brokerage, Aggregator, Info-Mediary, Value chain, Manufacturer, Advertising and Subscription Models	K1-K6	5	1-5
3.	Digital Marketing			
	3.1 Meaning, Characteristics of Digital Marketing	K1-K6	5	1-5
	3.2 Digital Marketing Strategies	K1-K6	5	1-5
	3.3 E-Advertising and E-Branding	K1-K6	5	1-5
4.	Electronic Payment System			
	4.1 Types of Online Payments – Token Based, Credit Card Based, Debit Card Based and Smart Card Based.	K1-K6	4	1-5
	4.2 Designing Electronic Payment System – Encryption – Digital Signature- Common Standards for Secure E- Payments.	K1-K6	4	1-5
	4.3 Digital Currencies	K1-K6	3	1-5
	4.4 Risk on Electronic Payment System	K1-K6	2	1-5
5.	Cyber Security			
	5.1 Information System Security	K1-K6	4	1-5
	5.2 Data Protection and Security Measures	K1-K6	4	1-5
	5.3 Information Security Environment in India – Information Technology Act 2000	K1-K6	4	1-5

BOOKS FOR STUDY

Joseph PT. *E-commerce: An Indian Perspective*: 5th edition. 2015

Traver, Laudon: *E-Commerce – Business, Technology, And Society*: thirteenth edition 2017

BOOKS FOR REFERENCE

Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, *Business on the Net: An Introduction to the Whats and Hows of E-Commerce*, Macmillan India Ltd.
Bajaj, Deobyani Nag, *E-Commerce*, Tata McGraw Hill Company, New Delhi.
Turban, E., et. al., *Electronic commerce: A Managerial Perspective*, Pearson Education Asia.
Diwan, Prag and Sunil Sharma, *Electronic Commerce -A Manager's Guide to E-Business*, Vanity Books International, Delhi.
Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., *E-business and E-commerce for Managers*, Pearson Education.

JOURNALS

Electronic Market
International Journal of E-Commerce
Journal to Management Information system

WEB RESOURCES

www.ecommerce-digest.com
www.htmlgoodies.com
www.openlearningworld.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion ,Video Making

Two to three components will be prescribed

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2 x 15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/ME/EC45												
	Course Title: E-Commerce												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	1	1	2	1	3	3	1
CO 2	3	2	2	3	3	3	2	1	2	3	2	2	1
CO 3	3	3	3	3	3	3	2	1	2	2	2	2	1
CO 4	2	1	2	3	3	3	1	1	2	1	2	1	1
CO 5	2	3	3	3	3	3	2	2	3	2	3	2	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

ORGANISATION AND PEOPLE MANAGEMENT

CODE:23AF/ME/OP45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS 65

OBJECTIVES OF THE COURSE

- To provide an overview of concepts relating to organisational behaviour.
- To impart knowledge to the students on organisational culture and change.
- To educate students on the principles and practices of human resources.
- To familiarise the students with the managerial, operative and maintenance aspects of the human resources in an organisation.

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	understand the power of group dynamics	K1, K2
CO2	identify the importance and challenges of organisational behavior	K3
CO3	analyse the meaning of organisational culture and organisational change.	K4
CO4	interpret the structure of rewards and compensation	K5
CO5	elaborate the contemporary issues in organizational behaviour	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNITS	CONTENT	CL	HRS	CO
1	Organisational Behaviour			
	1.1 Introduction and Importance	K1	3	1
	1.2 The Emerging Challenges of Organisational Behaviour	K1-K2	3	1
	1.3 Organisational Behaviour-Structure and Model	K1-K2	4	1

UNITS	CONTENT	CL	HRS	CO
2	Individual Behaviour and Group Dynamics			
	2.1 Meaning, Types and Factors Influencing Personality	K1-K3	3	1-4
	2.2 Values and Attitude, Learning, Perceptions and Emotions- Concept and Factors	K3-K4	4	1-4
	2.3 Organisational Culture and Climate- Concept and Determinants	K3-K5	3	1-4
	2.4 Organisational Change- Process and Managing Change	K4-K5	3	1-4
	2.5 Stress Management	K3	2	1-4
3	Group Dynamics			
	3.1 Group Formation	K1-K2	3	1-5
	3.2 Group Characteristics	K2-K3	3	1-5
	3.3 Power	K3	3	1-5
	3.4 Organisation Politics	K4	3	1-5
	3.5 Impression Management	K5-K6	3	1-5
4	Compensation Management			
	4.1 Performance Appraisal- Meaning and Methods	K1-K4	5	1-5
	4.2 Wages and Salaries Administration	K4-K5	3	1-5
	4.3 Financial and Non- Financial Incentives	K5	3	1-5
	4.4 Statutory Compliances – ESI, PF, Gratuity.	K5-K6	4	1-5
5	Contemporary Issues in Human Resource Management			
	5.1 Collective Bargaining	K1-K4	2	1-5
	5.2 Grievance Redressal	K2-K4	2	1-5
	5.3 Career Planning and Succession Planning	K4-K6	3	1-5
	5.4 Managing Diversity at Workplace	K4-K6	3	1-5

BOOKS FOR STUDY

Robbins, S.P., Vohra, *Organisational Behaviour*, Pearson Publication, New Delhi, 2016
Aswathappa, K., *Human Resource Management*, New Delhi, Tata Mc Graw Hill Publishing Company, 8th edition

BOOKS FOR REFERENCE

Gupta C.B., *Human Resource management*, New Delhi, Sultan Chand and Sons, 2007.
Prasad L.M., *Human Resource management*, New Delhi, Sultan Chand and Sons, 2007.
Mamoria C.B., *Personnel Management*, Mumbai, Himalaya Publishing House, 2004. Fred Luthans: *Organisational Behaviour* – McGraw hill
K.Ashwathappa: *Organisational Behaviour* – Himalaya Publications

JOURNALS

International Journal of Human Resource Management
The Human Resource Management Review
International Journal of Organisational Behaviour

WEB RESOURCES

www.hrware.com
www.hrcouncil.ca.in
www.xlri.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:		Total Marks: 50	Duration: 90 minutes	
Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3, K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D - Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not exceeding 50 words	K1 (10)	5x2 = 10	5 K1 questions	5 K1 questions
B - Not exceeding 150 words	K2 (20)	4x5 = 20	4 K2 questions	6 K2 questions
C - Not exceeding 500 words	K3, K4 (40)	4x10 = 40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D - Not exceeding 1000 words	K5, K6 (30)	2x15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/ME/OP45												
	Course Title: Organisation and People Management												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	2	2	2	3	2	2	3	1
CO 2	3	3	3	3	3	2	2	2	3	3	2	3	1
CO 3	3	3	3	3	3	2	2	2	3	3	2	3	1
CO 4	3	3	2	3	3	2	2	2	3	3	3	3	1
CO 5	3	3	2	3	3	2	3	2	3	3	3	3	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023 -2024)

FORENSIC AUDIT AND FRAUD DETECTION

CODE: 23AF/ME/FA45

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide comprehensive knowledge on fraud detection and forensic audit
- To equip students with the necessary knowledge to identify and analyze fraudulent activities
- To familiarize students with the investigative processes and techniques relating to fraud
- To enable students to explore career opportunities in forensic audit
- To expose students to digital and cyber forensics

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

COs	DESCRIPTION	CL
CO1	recall the basic concepts in forensic audit and fraud investigation	K1, K2
CO2	identify issues relating to professional ethics and responsibilities in forensic audit	K3
CO3	analyse the various legal situations in forensic audit	K4
CO4	evaluate the impact of fraudulent activities on the well-being of a company	K5
CO5	assess fraud prevention methods and suggest detection measures	K6

CL – Cognitive Level

K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	Hrs	CO
1	Introduction	K1-K6	3	1-5
	1.1 What is Fraud - Meaning and Definition under the Companies Act, 2013 and Criminal Procedure Code, 1973			
	1.1 Elements of Fraud	K1-K6	1	1-5
	1.2 What is Audit and Forensic Audit, Need and Objectives, Fraud and Forensic Audit	K1-K6	6	1-5

UNIT	CONTENT	CL	Hrs	CO
2	Fraud and Audit			
	2.1 Modern Day Scenario	K1 – K6	7	1-5
	2.2 Fundamentals of Forensic Audit	K1 – K6	2	1-5
	2.3 Fraud related concepts, Kinds of Frauds, Corporate Fraud – Case studies, Directors’ responsibilities	K1 – K6	6	1-5
3	Audit and Investigation	K1-K6	5	1-5
	3.1 Tools for handling Forensic Audit			
	3.2 Investigation Mechanism, Field investigation	K1 - K6	5	1-5
	3.3 Methods of Investigation, Red flags, Green flags	K1 - K6	5	1-5
4	Forensic Audit: Laws and Regulation	K1-K6	2	1-5
	4.1 Information Technology and Business Laws			
	4.2 International Laws and Practices – UK Bribery Act, US Foreign Corrupt Practices Act, International Guidance to Cyber Forensics Laws	K1-K6	4	1-5
	4.3 Indian Laws, Indian Evidence Law, Finding facts, relevant facts, admission of evidence, methods to prove cases	K1-K6	4	1-5
5	Cyber Forensics			
	5.1 Introduction to Cyber Crime	K1-K6	2	1-5
	5.2 Digital Forensics and Cyber Laws	K1-K6	5	1-5
	5.3 Introduction to Data Extraction, Ethical Hacking and Digital Incident Response	K1-K6	5	1-5
	5.4 Digital Forensics and Cyber Crime	K1-K6	3	1-5

BOOKS FOR STUDY

Pedneault, Stephen, Rudewicz, Frank, Silverstone, Howard and Sheetz, Michael, *Forensic Accounting and Fraud Investigation*, CPE Edition, 3rd Edition, 2012

Singleton, Tommie W. and Singleton, Aaron, *Forensic Accounting and Fraud Investigation*, 4th Edition. John Wiley & Sons, 2016

BOOKS FOR REFERENCE

Hopwood, William S., Gendler, Richard S., Crain, Michael A., Young, George R., and Pacini, Carl, *Essentials of Forensic Accounting*, 2nd Edition

Albrecht, Steve W., Albrecht, Conan C. and Albrecht, Chad O., *Forensic accounting and Fraud Examination*, Cengage Learning, 6th edition, 2009

JOURNALS

Journal of Forensic Accounting Research

Journal of Forensic and Investigative Accounting

WEB RESOURCES

www.aicpa.org

www.icaew.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 question, internal choice 1 K4 question, internal choice
D – Not exceeding 1000 words	K5, K6 (14)	$1 \times 14 = 14$	1 question with subdivisions for K5, K6	2 questions with subdivisions for K5, K6
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making

Two to three components will be prescribed

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	5x2=10	5 K1 questions	5 K1 questions
B – Not exceeding 150 words	K2 (20)	4x5 =20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4x10 =40	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D – Not exceeding 1000 words	K5, K6 (30)	2x15 = 30	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19

**Mapping of Course Outcomes (Cos)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23AF/ME/FA45												
	Course Title: Forensic Audit and Fraud Detection												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	2	1	2	3	2	3	2	2
CO 2	3	3	2	3	3	2	1	2	3	2	3	2	2
CO 3	3	3	2	3	3	2	1	2	3	2	3	2	2
CO 4	3	3	2	3	3	2	1	2	3	2	3	2	2
CO 5	3	3	2	3	3	2	1	2	3	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**General Elective Course Offered by B.Com (Accounts and Finance) to students of
B.A / B.Sc. / B.Com. / B.Com CS / B.B.A / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023–2024)

STOCK MARKET INVESTMENT

CODE:23AF/GE/SI22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to understand the importance of investment
- To provide students with an overview of the functions of stock markets and trading mechanism
- To provide practical insight on current practices in the stock exchange

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	identify the relationship between return and risk and their impact on investment	K1
CO2	comprehend the role of stock exchange and its significance in the financial system	K2
CO3	corroborate the vital role played by stock market intermediaries	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Investment 1.1 Investment Environment	K1-K3	1	1-3
	1.2 Factors affecting Investment	K1-K3	2	1-3
	1.3 Types of Investments	K1-K3	2	1-3
	1.4 Meaning of Return and Risk, Risk-Return Tradeoff	K1-K3	3	1-3

UNIT	CONTENT	CL	HRS	CO
2	Introduction to Stock Market 2.1 History of Stock Market	K1-K3	1	1-3
	2.2 Membership, Organisation, Governing Body	K1-K3	3	1-3
	2.3 Functions of Stock exchange, online trading, role of SEBI	K1-K3	3	1-3
	2.4 Brief discussion of NSE and BSE	K1-K3	3	1-3
3	Trading in Stock Market 3.1 Patterns of Trading and Settlement	K1-K3	2	1-3
	3.2 Speculation - Types of Speculations	K1-K3	2	1-3
	3.3 Activities of Brokers - Broker charges	K1-K3	2	1-3
	3.4 Regulatory Authorities - NSDL and CSDL (in brief)	K1-K3	2	1-3

BOOKS FOR STUDY

Tripathi, Vanita and Panwar, Neeti, *Investing in Stock Markets*, Taxmann Publications, New Delhi, 2019

Gurusamy, S., *Financial Markets and Institutions*, McGraw-Hill Education

BOOKS FOR REFERENCE

Mishkin, Fredrick S. and Eakins, Stanley G., *Financial Markets and Institutions*, Pearson Education India, 2018

Graham, Benjamin, *The Intelligent Investor*, Harper Business Publications, 2013

Murthy, D.K. and Venugopal, *Indian Financial System*, I K International Publishing House

Haupt, Evan J. and Border, John, *Stock Market for Beginners*, Createspace Independent Publishers, 2014

JOURNALS

Journal of Investment and Management

Journal of Investment Strategies Journal of Financial Markets

WEB RESOURCES

www.investopedia.com

www.liberatedstocktrader.com

www.niftytradingacademy.net

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 25****Duration : 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5x1=5	5 K1 questions	5 K1 questions
B - 50 words	K2	5x2=10	5 K2 questions	7 K2 questions
C – 150 words	K3	2x5=10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25****Assignments/Objective Test/Quiz/Presentation****No End Semester Examination**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course Offered by B.Com (Accounts and Finance) to students of
B.A / B.Sc. / B.Com. / B.Com CS / B.B.A / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

FINANCIAL BUDGETING FOR ENTERTAINMENT INDUSTRY

CODE:23AF/GE/FB22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To understand the specific financial planning and management practices in the entertainment industry
- To comprehend the financial budgeting and forecasting aspects tailored to the entertainment industry
- To provide practical knowledge in creating, analyzing, and managing budgets for various entertainment projects, including film, television, music, live events, and more.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall basic concepts and terms in finance	K1
CO2	understand financial expenses and manage cash flows	K2
CO3	suggest contingency measures for risk management	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Entertainment Industry 1.1 Overview of the Entertainment Industry – Television, Radio, Film and Live Events	K1-K3	2	1-3
	1.2 Types of Entertainment Projects and their Financial Needs	K1-K3	2	1-3
	1.3 Economic Perspective	K1-K3	2	1-3

UNIT	CONTENT	CL	HRS	CO
	1.4 Laws relating to Entertainment Industry – An Overview 1.4.1 Indian Copyrights Act 1957 – Sec 17 & 19	K1-K3	1	1-3
	1.4.2 Indian Contract Act 1872 – Sec 10, 23 & 73	K1-K3	1	1-3
	1.4.3 Indian Arbitration and Conciliation Act 1996	K1-K3	1	1-3
2	Entertainment Financial Budgeting 2.1 Role of Budgeting in Entertainment Industry	K1-K3	1	1-3
	2.2 Revenue Forecasting	K1-K3	1	1-3
	2.3 Tracking Expenses – Pre-Production, Production, Post-Production, Live Events and Music Production	K1-K3	2	1-3
	2.4 Managing Cash Flow	K1-K3	2	1-3
	2.5 Creating a Reserve Fund	K1-K3	1	1-3
	2.6 Sources of Finance for Entertainment Industry – Bank Lending, Leasing, Crowdfunding, Live Entertainment Financing, Government Grants and Incentives, Private Equity and Venture Capital and Angel Investors and High Net Worth Individuals	K1-K3	4	1-3
3	Risk Management and Contingency Planning 3.1 Identifying Risks in Entertainment Projects	K1-K3	2	1-3
	3.2 Developing Contingency Plans	K1-K3	2	1-3
	3.3 Insurance and Risk Mitigation Strategies	K1-K3	2	1-3

BOOKS FOR STUDY

Vogel, Harold L., *Entertainment Industry Economics: A Guide for Financial Analysis*, Cambridge University Press; 8th edition, 2010
 La Torre, Mario, *The Economics of the Audiovisual Industry*, Palgrave Macmillan

BOOKS FOR REFERENCE

Bernstein, Gregory, *Understanding the Business of Entertainment*, Focal Press, 2015
 Milio, Jeanette, *Entertainment Finance Today: How To Successfully Finance, Produce, And Distribute Film And Television Projects*, Lulu Publishers, 2019

JOURNALS

Journal of Finance
 Entertainment Law Review

WEB RESOURCES

www.ft.com
 www.financestrategists.com

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 25****Duration : 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5x1=5	5 K1 questions	5 K1 questions
B - 50 words	K2	5x2=10	5 K2 questions	7 K2 questions
C – 150 words	K3	2x5=10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25****Assignments/Objective Test/Quiz/Presentation****No End Semester Examination**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course Offered by B.Com (Accounts and Finance) to students of
B.A / B.Sc. / B.Com. /B.Com CS / B.B.A / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

NEW VENTURE FINANCE

CODE:23AF/GE/NF22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To provide the students with an understanding of the concept of entrepreneurship.
- To impart knowledge to the students on financing entrepreneurial ventures.
- To educate students on financial incentives provided by the Government.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall the key concepts of entrepreneurship	K1
CO2	understand the process of setting up a new venture.	K2
CO3	explore the different schemes for financing entrepreneurial venture	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	New Venture Creation			
	1.1 Business- Meaning, Forms of Organisation	K1-K3	2	1-3
	1.2 Setting up of New Business- Opportunity Identification and Selection, Idea Generation- Sources	K1-K3	3	1-3
	1.3 Business Plan – Contents and Significance of Business Plan	K1-K3	3	1-3

UNIT	CONTENT	CL	HRS	CO
2	Entrepreneurial Finance 2.1 Entrepreneurial Finance – Need, Sources– Internal and External	K1-K3	3	1-3
	2.2 Project Cost Analysis- Cost, Price, Sales, Breakeven Point, Profit	K1-K3	3	1-3
	2.3 Recent Trends in Enterprise Finance-Venture Capital Financing, Angel Investors, Lease Financing	K1-K3	3	1-3
3	Institutions Assisting Entrepreneurial Finance 3.1 Banking and Non-Banking Institutions assisting Entrepreneurs	K1-K3	3	1-3
	3.2 National and State Institutions	K1-K3	3	1-3
	3.3 Government Assistance in Promoting entrepreneurship- Subsidies and incentives	K1-K3	3	1-3

BOOKS FOR STUDY

Khanka S S, *Entrepreneurial Development*, New Delhi: S. Chand & Co, 2015

Leach Chris, W Ronald, *Entrepreneurial Finance*, Cengage Learning, 5th Edition., 2014

BOOKS FOR REFERENCE

Yindenaba Jousha, *Entrepreneurial Finance for MSMEs: A Managerial Approach for Developing Markets*, Palgrave Macmillian, 2017

Rogers and Makonnen, *Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur*. Mc Graw hill Education.

Gibbons Gary, *Entrepreneur Finance: A Global Perspective*, Sage Publications, 2014
Alemany Lusía, *Entrepreneurial Finance: the Art and Science of Growing Ventures*, Cambridge University Press, 2018

JOURNALS

The Journal of Entrepreneurial Finance

Venture Capital Journal

WEB RESOURCES

www.ocw.mit.edu.com

www.nptel.ac.in www.xlri.com

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 25****Duration : 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5x1=5	5 K1 questions	5 K1 questions
B - 50 words	K2	5x2=10	5 K2 questions	7 K2 questions
C – 150 words	K3	2x5=10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25****Assignments/Objective Test/Quiz/Presentation****No End Semester Examination**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course Offered by B.Com (Accounts and Finance) to students of
B.A / B.Sc. / B.Com. / B.Com CS / B.B.A / B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

PERSONAL FINANCIAL PLANNING

CODE:23AF/GE/PF22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to comprehend the relevance of financial planning
- To help students set up financial goals
- To assist students in identifying suitable investment instruments

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	set up financial goals and identify the risk appetite	K1
CO2	choose the areas of investment	K2
CO3	formulate their financial plan	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Financial Planning			
	1.1 Meaning and Importance	K1-K3	2	1-3
	1.2 Personal financial goals and Life Cycle approach	K1-K3	2	1-3
	1.3 Elements and Structure of Personal Financial Plan	K1-K3	2	1-3
	1.4 Process of Personal Financial Plan	K1-K3	3	1-3

UNIT	CONTENT	CL	HRS	CO
2	Monetary Management 2.1 General Principles of Monetary Management	K1-K3	3	1-3
	2.2 Process of Cash flow planning and Budgeting	K1-K3	3	1-3
	2.3 Tax Implications on Financial Planning	K1-K3	2	1-3
3	Risk Assessment and Investment Options 3.1 Individual Risk Assessment	K1-K3	3	1-3
	3.2 Needs and Benefits of Investing	K1-K3	3	1-3
	3.3 Investment options for individual investors - Shares, Bonds, Mutual Funds, Real Estate, Fixed Deposits, PPF, NPS, Gold and Bullion Investments	K1-K3	3	1-3

BOOKS FOR STUDY

Kapoor, J R, Dlabay and Hughes R, *Personal Finance*, McGraw Hill, 12th Edition. Madura, Jeff. *Personal Finance*. Pearson

BOOKS FOR REFERENCE

Praharaj Prakash, *Your Everyday Guide to Personal Finance & Insurance*, TV 18 Broadcast Limited, 2015

Rachel, Siegela and Carol Yacht. *Personal Finance*. Saylor Foundation, Flat World Knowledge

Tillery Susan Et.al, *Essentials of Personal Financial Planning*, AICPA, 2017

Mahajan Vinay, *Power of Planning: Personal Financial Planning Book*, Wordit Content Design and Editing Service Private Limited, 2017

JOURNALS

Journal of Wealth Management

The Insurance and Investment Journal

Journal of Individual Financial Management

WEB RESOURCES

www.saylor.org

www.bogleheads.org

www.planningalt.com

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 25****Duration : 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5x1=5	5 K1 questions	5 K1 questions
B - 50 words	K2	5x2=10	5 K2 questions	7 K2 questions
C – 150 words	K3	2x5=10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25****Assignments/Objective Test/Quiz/Presentation****No End Semester Examination**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600086

B.COM. DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2023-2024)

INVESTMENT PLANNING

CODE: 23AF/UI/IP23

CREDITS:3

OBJECTIVES OF THE COURSE

- To enable the students to acquire conceptual knowledge about investment
- To familiarize students with the process of personal investment planning
- To provide an understanding of investment environment
- To expose students to methods to assess investment performance
- To equip students with the skills required for investment management

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	recall concepts relating to savings and investments	K1
CO2	understand the investment process	K2, K3
CO3	examine different investment avenues	K4
CO4	evaluate the risk and return associated with investment	K5
CO5	combine investments and assess investment performance	K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	CO
1	Introduction to Investment	K1-K3	1-3
	1.1 Meaning and Need for Savings and Investment		
	1.2 Investment Decision Process	K1-K6	1-5
	1.3 Types of Investments	K1-K6	1-5
	1.4 Steps involved in Investment	K1-K6	1-5

UNIT	CONTENT	CL	CO
2	Investment Environment 2.1 Overview of Indian Financial System – Money Market and Capital Market	K1 – K6	1-5
	2.2 Investment Avenues, Asset Classes and Financial Instruments	K1-K6	1-5
	2.3 Security Pricing Influencing Factors and Valuation	K1-K6	1-5
	2.4 Regulations governing Investment	K1-K6	1-5
3	Risk and Return 3.1 Meaning of Risk and Return	K1-K6	1-5
	3.2 Types of Risk and Return	K1-K6	1-5
	3.3 Measure of Risk and Return	K1-K6	1-5
4	Investment Performance and Evaluation 4.1 Diversification – Meaning and Techniques	K1-K6	1-5
	4.2 Active and Passive Investment Strategies	K1-K6	1-5
	4.3 Portfolio Appraisal and Revision	K1-K6	1-5
5	Investor Protection 5.1 SEBI and Role of Stock Exchange in Investor Protection	K1-K6	1-5
	5.2 Investor Grievances and Redressal	K1-K6	1-5
	5.3 Awareness and Activism	K1-K6	1-5

BOOKS FOR STUDY

Bhalla V.K, *Investment Management*, S. Chand & Co Ltd, New Delhi, 19th edition, 2008

Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw-Hill Publishing Company Limited, New Delhi, 3rd Edition

Rustagi R.P , *Investment Analysis and Portfolio Management*, Sultan Chand & Sons, New Delhi, 2013, 4th edition

BOOKS FOR REFERENCE

Avadhani, VA, *Investments and Securities Markets in India*, Himalaya Publishing House, New Delhi, 2022

Chandra, Prasanna, *Investment Game How to Win*, Tata Mcgraw Hill Publishing Co Ltd, New Delhi, 2012

Pandian, P., *Security Analysis and Portfolio Management*, Vikas Publishing House, New Delhi, 2009

JOURNALS

The Journal of Investment Strategies

The Journal of Investment Management

The Journal of Investment Consulting

WEB RESOURCES

www.investopedia.com

www.askinvestmentmanagers.com

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A – Not exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions, internal choice 2 K4 questions, internal choice
D – Not exceeding 1000 words	K5, K6 (30)	$2 \times 15 = 30$	1 K5 question 1 K6 question	2 K5 questions 2 K6 questions
	Total	100	15	19